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REPORT

OF THE

TAX COMMISSIONER

OF

The Commonwealth of Massachusetts

FOR THE YEAR ENDING

NOVEMBER 30, 1912.

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Approved by
The State Board of Publication.

The Commonwealth of Massachusetts.

Office of the Tax Commissioner,
Boston, January 15, 1913.

Hon. Grafton D. Cushing, *Speaker of the House of Representatives.*

Dear Sir: — I have the honor to transmit herewith, for the use of the Legislature, the annual report of the Tax Commissioner for the year 1912.

Respectfully yours,

WILLIAM D. T. TREFRY,
Tax Commissioner.

The Commonwealth of Massachusetts.

Tax Commissioner's Department,
Boston, January, 1913.

To the Honorable Senate and House of Representatives.

In 1907 there was held at Columbus, O., the first National Tax Conference, under the auspices of the National Tax Association. Delegates to the conference were appointees of the Governors of the different States or representatives of colleges and universities which maintain regular courses in economic or governmental subjects. The permanent presiding officer of this first conference was the Governor of Massachusetts, Hon. Curtis Guild, Jr. The Massachusetts delegates in attendance numbered 7, and there were delegates in attendance from 36 States and 31 colleges. Annually since 1907 there has been a similar conference, held in the different years at Toronto, Ont., Louisville, Ky., Milwaukee, Wis., Richmond, Va., and Des Moines, Ia. The number of delegates has averaged over 100 for each conference. Nearly every State has been represented at one or more of the meetings, and Massachusetts, by appointment of the Governor, has sent delegates to every conference. Each conference is a law unto itself, and conducts its affairs as it sees fit. All the conferences, and also the National Tax Association which calls them, study and examine into questions relating to State and local taxation, and do not concern themselves at all with questions of taxation by the general government. The proceedings of each conference have been published in a volume entitled "State and Local Taxation," and the five volumes already in print (the proceedings of the conference of 1912 are not yet published) constitute the most complete and best publications there are relating at once to the theory and practice of taxation in the American States.

It is perhaps unnecessary to undertake to enumerate here by title the papers which have been presented. Suffice it to say

that there has been an intelligent study and criticism of the various forms of taxation in the several States relating to public-service and private corporations, insurance companies, banks, legacies and successions; a careful and searching investigation and analysis of the general property tax and of the causes which have led to its almost complete failure everywhere in the United States; and a comprehensive study of the various methods of distribution among the municipalities or other political divisions of the different taxes administered and collected by the States themselves. With respect to some of these general topics the conferences have specifically declared themselves, but whether or not the opinion of any conference with respect to a particular topic has been reduced to the form of a resolution, the information gathered and the studies made are of very great value to Massachusetts or to any other State which desires to increase the justice and the equality of its tax burdens.

As nearly as any body of men may be thus called, the men who have attended and taken part in the sessions of the National Tax Conferences are experts in the field of taxation. There are both academicians who need to conform their theories to the necessities of administration, and practical administrators who need to broaden their point of view and to aim always towards sound theory. The continued and earnest deliberations of such men is a good thing. In my judgment Massachusetts ought never to be unrepresented in these annual tax conferences. The department of the Tax Commissioner will be more efficient if its members shall continue to attend the National Conferences, and thus know of current thought and tendencies in matters of State and Local Taxation. In the administration of our own laws and the performance of our duties we of the department find it of constant advantage to have a personal acquaintance with officials of other States, with many of whom we are obliged frequently to communicate and whose rulings and procedure we must observe. The tax code of Massachusetts contains many of the unsound and impracticable provisions which have been persistently enacted and continued in this country. In many fields of governmental activity we are justly proud of the accomplishments of Massachusetts. In matters of taxation some

of our practices have worked so well that there is little or no need of fundamental change. But in its broader aspects the tax code of this State distributes the tax burdens with too much inequality, and allows too many individuals and too much wealth to escape adequate contribution to the public revenues. There is almost no limit to the amount of careful work to be done here to secure greater justice. In my judgment there is no field in which so much work of importance remains to be done.

In my annual report for 1911 I discussed at some length the question of a State income tax which should, to some extent at least, take the place of our present attempt to tax personal property, and I expressed the opinion that Massachusetts might well take steps to adopt a system of income taxation. This idea was expressed despite the fact that many of the writers upon matters of taxation have expressed the belief that the taxation of incomes by the States is impracticable, and that no successful system of administration for a State income tax can be expected. Bearing upon this matter, and furnishing the most specific information and the most direct experience yet found in this country, is the achievement of Wisconsin in the administration of a State income tax, in 1912. I quote from an address delivered by the Governor of Wisconsin before a Conference of Governors held at Richmond, Va., in December, 1912: —

> The reason an income tax was demanded by the people of Wisconsin was that the old system of personal property taxation had broken down. As to this there is no disagreement. Not in Wisconsin alone, but everywhere, the old method of trying to raise revenue by taxation of intangible personal property has completely failed. Instead of adequate revenue justly obtained the result almost uniformly has been inequality, discrimination, evasion, and, so far as this source goes, increasing deficiency.

This condition of affairs led the people of Wisconsin to make such constitutional changes as were necessary. Then there was enacted a law which exempted from taxation upon their capital value certain classes of personal property, such as money, credits, stocks, bonds, mortgages, household goods, wearing apparel, mechanics' tools and farm machinery, and substituted therefor a

tax upon the income of individuals and corporations. The tax paid upon the capital value of such personal property as was not exempted is an offset against the income tax, and it is the hope of the believers in this law that eventually all or nearly all classes of personal property will be entirely exempted. The basis of this new tax is net income. The determination of net income has presented some perplexing problems, but the Tax Commission of Wisconsin is of the opinion that these problems have already been or soon will be handled with uniformity and reasonableness. There are liberal exemptions in the law, based upon the cost of subsistence of the individual or of the family, and the first year's experience shows that two persons in every one hundred, or one family in ten, are assessed an income tax; and, furthermore, that the amount of the tax varies in proportion to the amount of income above the cost of subsistence. This income tax of Wisconsin is a graduated tax. The rates vary in proportion to the size of the taxable income, and the first $1,000 of a large income is taxed at a lower rate than the other units of the same income.

The law is administered entirely by State officials. State administration is essential for successful operation. As to this I think there is no dispute among students and officials. The Wisconsin Tax Commission has appointed numerous State income tax assessors, who are under civil service tenure and accountable to the Tax Commission. The duty of these income tax assessors is to value and assess the taxable incomes of individuals. The Tax Commission itself assesses the incomes of corporations. A member of the Wisconsin Tax Commission stated to the writer a few weeks ago that in his judgment 90 per cent. of the individuals subject to taxation under the income tax law were actually taxed in the first year of its operation. The personal property exempted from taxation upon its capital value by this law had in the previous year produced a revenue of about $1,500,000; the proceeds of the income tax in the first year of its operation are over $3,500,000. As a result, the rates of property taxation in some instances have been reduced. As showing the general aspects of the results I can do no better than quote further from the address of Governor McGovern: —

So much for the main provisions of the law. How has it worked? This, of course, is the vital point. The conventional thing to say about income taxation is that it is admirable in theory but that it has utterly failed in practice. By failure is meant that income taxation has not proved a success as a revenue producer; and so interpreted the criticism was sound so far as American experience went. Fortunately it is so no longer. Income taxation in Wisconsin is an unqualified success. It produces abundant revenues.

At one time or another twenty American States have tried income taxation, and all have failed. The new law recently passed in Oklahoma produced less than $2,500. Some States raised from $7,000 to $15,000 a year from this source; others raised a trifle more, and some much less. In 1899 Louisiana raised only $104 by income taxation out of a total State tax of over $2,000,000. The nearest approach to success has been made here in Virginia, where as high as $129,000 was recently raised in a single year, — the largest sum heretofore produced in this way in any State in America in time of peace. The average yield from income taxation in the Old Dominion is, I believe, about $100,000 per year.

What, now, is the fact in Wisconsin? In the face of bitter opposition and a multitude of difficulties incident to the administration of a new tax law we have raised the first year over $3,500,000. Of this amount individuals paid $1,108,707.02 and corporations $2,392,454.44. In the county of Dane, where the capital of Wisconsin is located, the proceeds of income taxation amounted to over $111,000, and equalled approximately the returns from the entire State of Virginia. In Racine County the yield was over $164,000; in Douglas County, almost $178,000; and in Milwaukee County it was over $1,481,000. In the city of Milwaukee alone the income tax this year will amount to more than the entire proceeds of income taxation in any former year in all the States of America put together. Thus as a revenue producer the Wisconsin experiment has been a splendid success. When the bill was framed it was not anticipated that more than $1,500,000 would be raised. Economists everywhere declared that if we should succeed in raising more than $1,000,000 in this way we would have demonstrated that income taxation is feasible in America. We have raised almost four times this amount.

It is sometimes said that the principle of income taxation will never be effectively enforced except by federal law. The plain fact is that the Wisconsin income tax law yielded more the first year of its operation than did the first federal income tax, although the latter applied to the entire country. The federal government collected from income taxation in 1863 but $2,741,858. The balance in favor of Wisconsin is therefore almost $800,000.

The personal property tax in Wisconsin this year was $4,100,000.

The income tax yield is, therefore, only $600,000 less. With a few changes in the law and a more prosperous business year as a basis to go on next time it is likely that this difference will wholly disappear. Thus, the personal property tax may be abolished in Wisconsin at any time the people desire without imposing any additional burden whatever upon real estate.

In Milwaukee County this change could be made at once and land taxes also reduced; for the proceeds in income taxation in that county exceed personal property taxes for the year by nearly $600,000. In consequence of these returns, and the accompanying improvement in the administration of the general property tax, it is now proposed to reduce the tax rate in Dane County from 17½ mills to 15½ mills on the dollar; and in Milwaukee County it has already been determined to make a similar reduction from almost 17 mills to 14 mills on the dollar. These reductions in the rate of taxation, together with the exemption from the property tax of all except a few classes of personalty, and the elimination of evasion, inequality and dishonesty in the administration of tax laws, justify the people of Wisconsin in sustaining the principle of income taxation as they did in the recent election, and in regarding the enactment of the present income tax law as one of the most valuable fiscal reforms enacted in the history of the State.

Where does the money raised by income taxation come from? The answer is in no way doubtful. It comes in the main from those who, though enjoying comfortable incomes, have hitherto paid little or no taxes, and from rich men who have not been paying their full share. This is the second big fact disclosed by the trial of the Wisconsin income tax law. It tends to equalize the burdens of taxation by shifting them, in part at least, from the shoulders of the poor to those of the well-to-do and the wealthy.

A representative group of 382 persons in Milwaukee will pay this year in income taxes $176,808. Of this number, 88 persons have each a taxable income of less than $1,000. They are, therefore, people of only moderate means. They will pay income taxes aggregating $487, or a little over $5 apiece. This is less than 3/10 of 1 per cent. of the total tax paid by the group. One hundred and thirty-nine persons belonging to this group have each a taxable income of over $10,000, and so may be regarded as wealthy. Together they will pay $168,822 income tax. This is 95½ per cent. of the total tax paid by the entire group. Twenty-nine other persons have an annual income of more than $5,000 but less than $10,000. They will pay collectively $4,210, which, added to the taxes of those whose income exceeds $10,000, amounts to almost 98 per cent. of the entire tax.

Analyze the facts on another basis and the same conclusion follows. The 88 persons with taxable income of less than $1,000, who together now pay $487 income tax, last year paid $119 in personal property

taxes. The increase in their case is therefore only $368. The 29 persons whose incomes range between $5,000 and $10,000 will pay in the aggregate $4,210 income tax this year, instead of $364 paid last year as personal property taxes. The increase is $3,746. Most significant of all, the 139 persons whose incomes are over $10,000 each will pay $168,822 income tax this year, instead of $28,519 paid last year as personal property taxes. Here is an increase of over $140,000. Clearly the income tax reaches the wealthy and makes them pay in a way they never paid before.

. . . . . .

Thus the income tax, though on its first trial, is accomplishing precisely what its advocates predicted. It reaches a new source of revenue. It does not increase taxes; but it equalizes the existing burden of public contribution and distributes it more equitably than has ever been done before. In the light of these facts surely no honest man can longer pretend to favor income taxation in theory, but oppose its operations in practice.

It is not contended that one year of experience in Wisconsin has solved all difficulties, nor that a system of income taxation exactly like hers would fit conditions in all other States, nor that income taxation is necessarily the last word to be said. I think the facts are, however, that in many States and districts of Europe the taxation of incomes at reasonable rates has for many years been in successful operation; and now here comes an American Commonwealth achieving conspicuous success at once, and showing us a method by which, in my judgment, many of the inequalities of our present system can be overcome. The events of the year strengthen me in the conviction I expressed to the General Court one year ago. I have the honor to repeat the recommendation I then made, that there should be adopted a constitutional amendment which will give to the General Court broad powers to impose taxes upon incomes. Such an amendment should be in terms sufficiently elastic to allow the passage of laws suitable to our present conditions, and also to make possible such future modifications as changed economic and fiscal conditions may require. In matters of general taxation Massachusetts now lags behind the best American thought and procedure. This is an unenviable position for this Commonwealth. In this affair we ought to be leaders, as we are in many matters of governmental policy and procedure.

RECOMMENDATIONS FOR LEGISLATION.

The Taxation of Poles and Wires of Street Railway Companies.

Chapter 439 of the Acts of the year 1909 provided, among other things, that poles and wires of corporations located upon land which was not owned by the corporation should be taxed to the corporation. Before the passage of this act such poles and wires were being taxed to the owner of the land, and substantial injustice was accomplished by such taxation. With reference to the taxation of poles and wires thus located on private land, street railway companies were exempted from this act of 1909. There are a few cases in the Commonwealth where a street railway company has erected a line of poles and wires across private land to which it has secured only an easement. Under the present statute such poles and wires must be taxed as real estate belonging to the owner of the land. In my judgment there is no more reason for so taxing these poles and wires to the owner of the land than there would be in taxing poles and wires of other classes of corporations to the land owner instead of to the corporation which owns them. I therefore recommend the passage of an act establishing the same conditions for the taxation of the poles and wires of street railway companies as now exist for like property of other corporations.

Taxation of Legacies and Successions.

Continued administrative experience with the law providing for the taxation of legacies and successions brings to light features in which the form of the law apparently is inadequate to accomplish its evident intent. The department finds itself frequently unable to determine questions, the proper solutions of which are necessary for the equitable application of the act. Many such questions have arisen in which are involved joint tenancy, widow's allowance, dower and curtesy. I have submitted an act, the first section of which is designed to define more closely the duties of the department and the application of the inheritance tax law in cases of this nature.

In section 2 the act undertakes to make clear what I believe was the intent of the Legislature which, by section 25 of Part

IV. of chapter 490 of the Acts of the year 1909, in substance exempted from the application of the act certain property passing by deed, grant, sale or gift intended to take effect after the death of the grantor, where such death occurred before the passage of the act, without reference to when the instrument creating the gift was made.

Section 3 of the act gives the right to the Tax Commissioner to examine under oath those persons who have knowledge of the estate and of the matter of its settlement. This section is like sections in the law of New York, New Hampshire and various other States, and gives to the Tax Commissioner no power which is unnecessary and no power which has not been given to executive officers in other States. The passage of this act will clear up many perplexing questions, will define many items the taxability of which is clearly within the equitable contemplation of the law, but which, by reason of the phraseology, is now somewhat uncertain, and will, in general, conduce to more equitable administration.

Taxation of Personal Property Held by Executors, Administrators and Trustees.

The taxation by the cities and towns of property held by executors, administrators and trustees is perplexing at best, and is frequently accomplished only in part or inequitably. Much of the trouble is due to the wording of the fifth and sixth clauses of section 23 of Part I. of chapter 490 of the Acts of 1909, which have been unchanged for many years. I have submitted an act designed to clarify and define the taxation of property so held. The eighth section of the act is new law, and gives to the taxpayer the option of making his sworn return to the Tax Commissioner, by whom shall be determined the taxable situs of the property and of the separate interests in it. This section, if availed of, ought to eliminate many cases in which under the present law different cities and towns tax the same interest in property because there is doubt as to the place in which it is taxable. I believe the passage of this act will benefit both cities and towns, and executors, administrators and trustees to whom it applies.

Reports by Assessors.

A provision of law now in force (see Acts of 1909, chapter 490, Part I., section 93) requires certain reports to be made by assessors to the Tax Commissioner in the month of August. Another section (see Acts of 1909, chapter 490, Part I., section 59) requires the same information, with other, to be reported to him in October. Such report to the Tax Commissioner in August was necessary when the October report was made to the Secretary of the Commonwealth, as was the fact previous to the passage of chapter 314 of the Acts of 1908. Now, however, the report in August is entirely unnecessary. Hence I ask for an amendment to said section 93. This makes necessary an amendment to another section which contains a cross reference. Both of these changes are contained in a bill already submitted to the General Court. The passage of this act will not make any change in the taxation of any corporation.

Forms to be used by Collectors of Taxes.

The schedule of forms to be used by collectors of taxes, as set forth in section 89 of Part II. of chapter 490 of the Acts of the year 1909, is at present inexact and incomplete. This situation is due principally to the fact of amendments of and additions to the statutes since these forms were made out. The forms have not been varied from time to time so as to agree with the new laws. I am prepared to submit to the committee of the Legislature, at its pleasure, a new schedule of forms which will be accurate and in accordance with present statutes.

Duties of Collectors.

The collectors of taxes have called to my notice certain minor respects in which the statute appears to be inadequate in its definition of the duties of collectors or in its specification of procedure by them. In order that these things may be made definite, and the collectors more specifically assured in the performance of their duty, I have submitted four bills entitled, respectively, An Act relative to the distraint of property, An Act relative to notice of sale of land, An Act relative to the

abatement of uncollectible taxes, and An Act relative to the taxation of the real estate of a decedent.

While perhaps each one of these acts refers to a matter of minor importance, I believe that all ought to be enacted, as the collectors desire.

Service on Foreign Corporations.

Chapter 332 of the Acts of 1907 provided for service of process directly upon the representatives of foreign corporations, if such could be found in the Commonwealth. This act has made it possible to bring into court many foreign corporations which otherwise could not have been sued here. The classes of such corporations enumerated in the act of 1907 were not wide enough to include corporations which are here only temporarily. In my judgment this latter class should be subject to the same procedure as other foreign corporations, and I therefore recommend a simple amendment, which has already been drafted and submitted to the General Court.

Dissolution of Corporations.

During the year a large number of corporations have accumulated on the files of this department which for one reason or another have ceased to make use of their charters, and have given up business altogether. As long as their corporate existence continues they require more or less attention, and must be published every year for the information of assessors. It has been the practice of the department to recommend the dissolution of such corporations from time to time, in order to save the time and expense required to keep track of them. I therefore recommend that such corporations be dissolved in the manner heretofore employed by the Legislature.

According to the provisions of chapter 452 of the Acts of the year 1910 I have presented a draft of a bill, drawn as have been previous acts, for the dissolution of corporations. In this bill I have not included the names of the corporations which may be dissolved, since the list is not yet complete, and because, further, by the time the matter is taken up by the Legislature we shall undoubtedly be able to include many more corporations than could now be included.

The Department.

There is a constant and rapid increase in the duties imposed upon the department of the Tax Commissioner by the Legislature, by the growth of corporations and by the greater emphasis constantly being given to all tax matters by the public at large. The department as at present organized cannot properly handle the things which must be done by it. Many of the duties formerly performed by the commissioner and deputy commissioner are now attended to by others. In my judgment the position of second deputy should be established in order that those matters may be cared for by an officer whose authority is confirmed by law rather than by a mere clerk.

Likewise, duties now necessarily performed by certain individuals whose salaries are fixed by law are in my judgment out of all proportion to such salaries. In the securing of clerks of the higher grades I am compelled to pay as much as or more than the law now grants to executive officers of higher rank. I ask that the needs of the department in these matters be cared for, and I have submitted a bill to accomplish these things.

THE BUSINESS OF THE DEPARTMENT FOR THE YEAR.

The duties assigned by law to the Tax Commissioner and Commissioner of Corporations naturally fall into four groups: —

I. The taxation of corporations.

II. The taxation of legacies and successions.

III. The supervision of boards of assessors.

IV. The approval of corporate organization and reports.

For convenience, therefore, this part of my report is divided into four parts.

I. The Taxation of Corporations.

1. *Public-service Corporations* (Acts of 1909, Chapter 490, Part III., Sections 39–43).— This heading includes railroads, street railways, gas and electric light companies, trust companies, water companies, and domestic insurance companies with capital stock, together with a few miscellaneous corpora-

tions which are included for the reason that they are not subject to the general business corporation law. The whole number of these public-service corporations making tax returns as of April 1 is 461. Of these, a tax was assessed upon the corporate excess of 254. The total amount of taxes so assessed was $5,575,539.38, of which $1,195,946.87 was laid upon the street railways and $4,379,592.51 upon the other public-service corporations; in addition to this latter item is $43,782.66 assessed upon trust companies on account of personal property held in trust (Acts of 1909, chapter 490, Part III., section 37, amended by Acts of 1910, chapter 216).

Of the $1,195,946.87 assessed upon street railways, $1,181,054.43 is apportioned to cities and towns in proportion to mileage of tracks, and $14,892.44 to the Commonwealth on account of trackage in public reservations. Of the $4,379,592.51 assessed upon other public-service corporations, $2,690,814.07 is apportioned to cities and towns in proportion to shares of stock owned by residents, and $1,688,778.44 to the Commonwealth on account of shares owned by nonresidents of the Commonwealth, or by certain corporations. Of the $43,782.66 assessed upon trust companies on account of personal property held in trust, $34,555.22 has been apportioned to cities and towns on account of the residence of the beneficiaries of the trusts, and $9,227.44 to the Commonwealth in cases where the beneficiaries reside outside of the State. The total value of the capital stock of these public-service corporations as ascertained by me for the purpose of taxation is: —

Street railways,	$106,984,544
Other public-service corporations,	521,680,341
Total,	$628,664,885

The value of the corporate excess upon which the tax is actually assessed is: —

Street railways,	$66,552,423
Other public-service corporations,	243,716,939
Total,	$310,269,362

(For summaries and comparisons, see page 21 following.)

2. *Domestic Business Corporations* (Acts of 1909, Chapter 490, Part III., Sections 39–43).— This heading includes mercantile and manufacturing corporations,— all of the corporations subject to the business corporation act (Acts of 1903, chapter 437). The whole number of business corporations making tax returns as of April 1 is 7,894. Of these, a tax was assessed upon 5,375. In the case of 246 the tax was computed under the minimum provision of the law (*i.e.*, upon 1/10 of 1 per cent. of the value of the capital stock); in the case of 1,883 the tax was computed under the maximum provision of the law (*i.e.*, upon 120 per cent. of the value of the real estate, machinery, merchandise and taxable securities owned by the corporation); in the case of the balance, 3,246, the tax was computed upon the full value of the corporate excess. The corporations to which the minimum provision applied were corporations doing business to some extent outside of the Commonwealth. While our corporation law is not expressly designed to encourage the organization of corporations to do business outside of Massachusetts, yet such corporations are being organized in increasing numbers, owing, I think, to the desire of the owners to have securities which are tax-exempt to the holder in Massachusetts. The amount of taxes assessed upon these 246 corporations is $42,735.08.

The most significant fact in relation to the taxation of business corporations is that 1,883 corporations were taxed under the maximum provision of the law,— that is, they were taxed upon 120 per cent. of the value of their real estate, machinery, merchandise and taxable securities, instead of upon the full fair cash value of their capital stock. In these 1,883 cases the total value of the corporate excess (*i.e.*, a total value of the capital stock less deductions allowed by law) was found to be $151,980,007, while the maximum value upon which the tax was laid was only $71,848,647. In other words, the limiting or maximum clause of the statute brought it about that these corporations were taxed upon the latter figure although their corporate excess had a value represented by the former figure. The untaxed part of the corporate excess of these 1,883 corporations was, therefore, $80,131,360. If the law had allowed

the levying of a tax upon this item, the corporations would have paid $1,439,960.53 more franchise taxes than they actually paid. In 1911, the value of the untaxed part of the corporate excess of 1,661 corporations which were taxed under the maximum provision of the law was $62,985,021. It is probably true that the presence of this maximum clause in the law has caused many corporations to organize under our statute and thus become subject to our corporate franchise tax, which corporations would not have thus organized except for this maximum clause. It is apparently the policy of Massachusetts, in the case of domestic manufacturing and mercantile corporations, to soften the rigor of our system of franchise taxation. It is worthy of note, however, that the limiting clause of the statute affects only about one-third of the corporations. In many cases corporations which are the beneficiaries of this limiting clause of the law are corporations securely established and extremely prosperous.

The total taxes assessed by the department upon business corporations in 1912 is $3,604,046.95. There is apportioned to the Commonwealth on account of shares of stock of these corporations owned by nonresidents of Massachusetts, and on account of corporations doing all their business outside the State, $640,983.14; the balance of $2,963,063.81 is apportioned to cities and towns where the corporations carry on their business in proportion to the location of their tangible property. The figures of *apportionment* given herein in relation to both *public-service* and *domestic business corporations* give the amounts which would accrue to the Commonwealth and to the cities and towns if all assessed taxes were paid; it should be constantly borne in mind that the amounts actually accruing to the Commonwealth and to the cities and towns vary from these figures. The Treasurer and Receiver-General reported to me the amount of corporate franchise taxes actually paid by all classes of corporations up to the close of business November 6 as $9,011,748.96. Subsequent payments to the close of the fiscal year aggregated $125,732.37. These taxes were paid by corporations as follows: —

Street railways,	$1,195,946 87
Other public-service corporations,	4,361,369 73
Business corporations,	3,536,382 07
Trust companies on account of trust property,	43,782 66

We made a distribution of the amount paid up to November 6 in time for settlement with the cities and towns on November 15; a subsequent distribution was made as of the close of the fiscal year. The results of both distributions appear below.

	Accruing to Commonwealth.	Distributed to Cities and Towns.
Street railways,	$14,892 44	$1,181,054 43
Other public-service corporations,	1,670,729 06	2,690,640 67
Business corporations,	632,778 77	2,903,603 30
Trust property,	9,227 44	34,555 22
Total,	$2,327,627 71	$6,809,853 62

During the year the Treasurer and Receiver-General has also reported to me the payment in full of $39,590.81 on account of taxes for years previous to 1912. This amount has been distributed as follows: —

	Accruing to Commonwealth.	Distributed to Cities and Towns.
Street railways,	–	–
Other public-service corporations,	$252 21	$2,149 77
Business corporations,	4,022 39	33,166 44
Total,	$4,274 60	$35,316 21

The amount thus shown as accruing to the Commonwealth and to the cities and towns has no relation to the figures of the Treasurer and Receiver-General relating to corresponding items. This is owing to the fact that distribution made in a given fiscal year includes taxes paid in a previous fiscal year. Our figures show the distribution made by us during the fiscal year ending November 30, 1912; the figures of the Treasurer relate only to receipts and payments during the same period.

Details of the distribution of corporation taxes appear in Table A, on page 39.

Further details as to the taxes of both public-service and domestic business corporations appear in the following tables: —

Valuation of Capital Stock.

	1911.	1912.	Increase.
Street railway companies,	$105,298,052	$106,984,544	$1,686,492
Other public-service corporations,	483,680,424	520,680,341	36,999,917
Business corporations,	684,947,104	747,539,107	62,592,003
Total,	$1,273,925,580	$1,375,203,992	$101,278,412

Value of the Corporate Excess upon which the Tax is assessed.

	1911.	1912.	Increase.
Street railway companies,	$68,982,468	$66,552,423	$2,430,045 [1]
Other public-service corporations,	225,078,831	243,724,189	18,645,358
Business corporations,	229,909,613	243,102,158	13,192,545
Total,	$523,970,912	$553,378,770	$29,407,858

[1] Decrease.

Rate of Taxation of Corporate Franchises.

Year.	Rate per M.	Year.	Rate per M.
1864,	$16 66	1879,	$12 78
1865,	17 56	1880,	15 35
1866,	14 83	1881,	14 78
1867,	16 67	1882,	15 28
1868,	13 12	1883,	14 98
1869,	15 52	1884,	15 95
1870,	15 44	1885,	14 14
1871,	14 84	1886,	14 48
1872,	14 53	1887,	15 06
1873,	14 49	1888,	14 68
1874,	15 51	1889,	14 72
1875,	14 68	1890,	14 84
1876,	12 80	1891,	14 50
1877,	12 84	1892,	14 88
1878,	12 54	1893,	15 30

Rate of Taxation of Corporate Franchises — Concluded.

Year.	Rate per M.	Year.	Rate per M.
1894,	$14 80	1904,	$16 60
1895,	14 95	1905,	17 25
1896,	15 10	1906,	16 87
1897,	15 26	1907,	17 03
1898,	15 69	1908,	17 20
1899,	15 78	1909,	17 35
1900,	16 14	1910,	17 60
1901,	16 18	1911,	17 93
1902,	16 18	1912,	17 97
1903,	16 76		

3. *Savings Banks and Savings Departments of Trust Companies* (Acts of 1909, Chapter 490, Part III., Sections 21–24; Acts of 1909, Chapter 342, and Acts of 1911, Chapter 337). — This heading includes 192 savings banks (2 of which were organized after May 1 and thus were taxed only in the November assessment), the Massachusetts Hospital Life Insurance Company and 22 savings departments of trust companies (2 of which were organized after May 1 and were taxed only in the November assessment). The tax is assessed twice each year, as of May 1 and November 1, upon the average deposits, less certain specified investments, at the rate of 2½ mills on the dollar, except that the rate for savings departments of trust companies for 1912 is 3/16 of 1 per cent. at each assessment. The essential facts relating to this tax are shown in the following table: —

	Month.	Average Deposits.	Deductions.	Taxable Deposits.	Tax.
190 savings banks,	May,	$807,929,070	$447,081,288	$360,847,782	$902,119 45
192 savings banks,	November,	828,500,197	465,966,085	362,534,112	906,335 28
Massachusetts Hospital Life Insurance Company,	May,	26,832,583	14,542,033	12,290,550	30,726 37
	November,	26,513,182	14,578,746	11,934,435	29,836 08
20 savings departments,[1]	May,	4,794,743	4,112,623	1,131,528	2,121 61
22 savings departments,[2]	November,	5,453,955	5,067,057	1,174,865	2,202 87
		$1,700,023,730	$951,347,832	$749,913,272	$1,873,341 66
3 savings departments assessed in 1912 on account of 1911 tax,	–	408,490	116,880	291,610	364 51
Total,	–	$1,700,432,220	$951,464,712	$750,204,882	$1,873,706 17

[1] Six companies had no tax, deductions exceeding deposits by $449,408.

[2] Eight companies had no tax, deductions exceeding deposits by $787,967.

This tax of $1,873,706.17 for 1912 compares with $1,870,-752.71 for 1911 and $1,873,416.67 for 1910.

4. *Insurance Companies.* (*a*) *Tax upon Premiums* (Acts of 1909, Chapter 490, Part III., Sections 28–32).— Subject to the premium tax were 13 foreign life companies; 222 fire and marine companies, of which 41 were Massachusetts companies; and 43 miscellaneous companies, of which 3 were Massachusetts companies. The total value of premiums taxed was $50,843,879.99. Of this amount, $23,144,439.53 was taxed at the rate of 1 per cent., $71,396.88 at the rate of 1½ per cent., $27,086,133.37 at the rate of 2 per cent., $401,982.49 at the rate of 2½ per cent., and $139,927.72 at the rate of 3 per cent. So far as the tax authorized by these sections relates to foreign life insurance companies it has been decided (Metropolitan Life Ins. Co. *v.* Commonwealth, 198 Mass. 466) that the tax shall be exacted only in cases where and to the extent that such tax exceeds the tax assessed under sections 26 and 27 upon net policy values (see (*b*) below). The amount of premium tax which would have been paid by these 13 foreign companies, were it not for the credit to be given on account of the tax on net policy values, is $210,194.47. But in the case of 6 of these 13 companies upon which a premium tax of $75,102.52 was computed, the tax upon net policy values exceeded the premium tax, and so no premium tax was exacted; and in the case of the other 7 companies upon which a premium tax of $135,091.95 was computed, there was given a credit of $118,869.42 assessed as the tax on net policy values under sections 26 and 27. Therefore, these 13 companies are actually required to pay only $16,222.53 as a premium tax.

The total premium tax assessed was: —

Life companies,	$16,222 53
Fire and marine companies,	424,391 97
Miscellaneous companies,	153,898 76
On account of taxes for 1911 on premiums of $7,716.51,	231 50
Total,	$594,744 76

(*b*) *Life Insurance Excise Tax* (Acts of 1909, Chapter 490, Part III., Sections 26 and 27). — This tax is assessed upon the

net value of policies upon the lives of residents of Massachusetts, at the rate of ¼ of 1 per cent., whether such policies have been issued by foreign or domestic companies. The aggregate net value of such policies was $188,976,320.89; these policies were issued by 29 companies, of which 8 were Massachusetts companies. The total tax assessed was $472,440.78.

(*c*) *Savings Bank Life Insurance Tax* (Acts of 1907, Chapter 561, Section 24).— Under this section the general insurance guaranty fund and 2 savings banks were taxed at the rate of ½ of 1 per cent. The total amount taxable was $8,061.66. The total tax assessed was $40.30. A third savings bank which has an insurance department paid no tax by reason of the excess of deductions over the net value of its outstanding policies.

5. *Taxation of Shares of National Banks* (Acts of 1909, Chapter 490, Part III., Sections 11–20).— The shares of stock of each national bank are taxed as personal property of the owners by the assessors of the city or town in which the bank is located. The tax is paid by the bank to the city or town collector. The assessors report to the Tax Commissioner the facts of their assessment, together with a list containing the names and residences of bank stockholders and the number of shares owned by each. It is the duty of the commissioner to see to it that the tax thus collected on account of each share of bank stock reaches the municipality in which resides its owner, if in Massachusetts; that such tax remains in the treasury of the Commonwealth in cases where the owners reside outside of Massachusetts; and that refunds on account of this tax are made to savings banks and savings departments of trust companies, insurance companies and charitable corporations, as provided for in sections 18 and 20. The total amount of tax paid upon shares of stock in 198 national banks was $1,563,515.93. One per cent. of this was allowed to the municipalities as payment for assessment and collection. The amount to be accounted for and distributed was, therefore, 99 per cent. of $1,563,515.93, or $1,547,880.77. Of this amount, $568,378.13 was the tax upon shares owned by residents of the cities and towns which assessed and received the tax. Accordingly, this amount was retained by such municipalities. The balance of the tax, $979,502.66, was paid into the treasury of the Com-

monwealth, to be accounted for as heretofore indicated. The accounting for the whole tax appears in the following table: —

Total tax on bank shares, ...		$1,563,515 93
Retained by cities and towns by which the tax was collected, ...	$584,013 27	
Paid into treasury of the Commonwealth,	979,502 66	
		$1,563,515 93
Received by the Treasurer and Receiver-General as above, ...		$979,502 66
Paid to cities and towns on account of ownership by residents of shares in banks located elsewhere in the Commonwealth, ...	$472,926 48	
Paid to savings banks, ...	64,912 31	
Paid to insurance companies, ...	18,049 37	
Paid to savings departments of trust companies, ...	134 07	
Paid to literary, scientific and charitable societies, ...	35,658 10	
Balance accruing to the Commonwealth, .	387,822 33	
		$979,502 66

The item $387,822.33 retained by the Commonwealth is subject to claims not adjusted before the close of the fiscal year.

Details of amounts received by each municipality appear in Table B., on page 49.

6. *Foreign Corporation Excise Tax* (Acts of 1909, Chapter 490, Part III., Section 56).— This tax is assessed upon foreign corporations subject to chapter 437 of the Acts of 1903 at the time of filing the annual certificate of condition. The tax is in the amount of $\frac{1}{50}$ of 1 per cent. of the authorized capital stock, not exceeding $2,000 in any one case. The payment of the tax is a condition precedent to the filing of the certificate of condition with the Secretary of the Commonwealth. No distribution of this tax is provided for by law, since it is in addition to taxation by the cities and towns upon all the property of the corporations within their jurisdiction. The tax has been assessed upon 2,049 corporations in the total amount of $257,581.32.

7. *Expenses of Commissions* (Acts of 1909, Chapter 490, Part III., Section 9; Acts of 1906, Chapter 433, Section 3). —

The Auditor of the Commonwealth reported the following amounts to be assessed upon corporations and individuals for the expenses of the Board of Railroad Commissioners (including costs of inquests), the Board of Gas and Electric Light Commissioners and the Highway Commission on account of supervision of telephone and telegraph companies. The amount in each case is the amount appropriated by the Legislature less any unexpended balance remaining from previous appropriations. The amounts reported by the Auditor were: —

For expenses of Board of Railroad Commissioners, . .	$94,992 73
For expenses of Board of Gas and Electric Light Commissioners, ...	23,495 18
For expenses of Highway Commission, ...	8,249 08

These amounts were assessed upon the appropriate companies and individuals, and due notice thereof given to them and to the Treasurer and Receiver-General.

8. *Express Company Tax* (Acts of 1909, Chapter 490, Part III., Sections 72–79).— This law produced no tax on any express company in 1912.

9. *Care and Custody of Deposits* (Revised Laws, Chapter 6, Section 6).— This section provides that the Tax Commissioner shall assess $\frac{1}{20}$ of 1 per cent. upon certain corporations or organizations on account of trust funds deposited with the Treasurer and Receiver-General. The amount of these funds as reported to me by the Treasurer and Receiver-General was $6,451,353 for a period of six months and $4,394,358.35 for a period of one year, upon which $3,810.01 was assessed.

The following summary shows the whole amount of taxes and other charges assessed upon corporations of the above classes for the years 1911 and 1912, and the amounts accruing to the Commonwealth if the total of the assessments is actually paid. The amounts accruing to the Commonwealth are subject to changes occasioned by settlement of claims and adjustments hereafter.

	Amount assessed. 1911.	Accruing to Commonwealth. 1911.	Amount assessed. 1912.	Accruing to Commonwealth. 1912.
Street railway companies,	$1,236,855 46	$15,229 87	$1,195,946 87	$14,892 44
Other public-service corporations,	4,035,662 54	1,442,332 17	4,379,592 51	1,688,778 44
Trust funds of trust companies,	45,166 79	9,580 31	43,782 66	9,227 44
Domestic business corporations,	3,443,604 37	531,371 40	3,604,046 95	640,983 14
Legacy and succession tax,	1,964,209 25	2,029,225 13	2,068,044 49	2,154,406 85[1]
Savings banks,	1,808,567 56	1,808,567 56	1,808,454 73	1,808,454 73
Savings departments of trust companies,	3,297 22	3,297 22	4,688 99	4,688 99
Massachusetts Hospital Life Insurance Company.	58,887 93	58,887 93	60,562 45	60,562 45
Insurance premium tax,	559,468 60	559,468 60	594,744 76	594,744 76
Life insurance excise,	449,030 19	449,030 19	472,440 78	472,440 78
Savings bank insurance,	15 10	15 10	40 30	40 30
National bank taxes,	1,539,767 84	385,767 62	1,563,515 93	387,822 33
Foreign corporation excise,	269,290 57	269,290 57	257,581 32	257,581 32
For expenses of commissions,	120,034 40	120,034 40	126,736 99	126,736 99
Care and custody of deposits,	5,414 96	5,414 96	3,810 01	3,810 01
Express company tax,	190 09	190 09	–	–
Total,	$15,539,462 87	$7,687,703 12	$16,183,989 74	$8,225,170 97
Increase,	–	–	644,526 87	537,467 85

[1] Assessments and actual payments do not agree, and are not subject to comparison, since payments include some taxes previously assessed but not all taxes assessed during the fiscal year.

10. *The Board of Appeal* (Acts of 1909, Chapter 490, Part III., Section 68).— The Board of Appeal was composed of the Treasurer and Receiver-General, the Auditor of the Commonwealth and the Hon. Winfield S. Schuster, the latter being appointed as the member from the Executive Council. Meetings of the Board were held on seven different occasions during the year. Matters were heard and determined relating to claims of cities and towns in the distribution of different taxes, and appeals of corporations from decisions of the Tax Commissioner were heard and disposed of as follows: —

Appeals heard by the Board,	13
Abatements allowed,	2
Abatements refused,	10
Cases referred back to commissioner,	1
Appeal not admitted,	1

In addition, the Board, acting under the provisions of section 68 and at the instance of the Attorney-General and the Tax Commissioner, abated unpaid taxes as follows: —

1907,	2,991 90

II. The Taxation of Legacies and Successions.

Taxation of Legacies and Successions (Acts of 1909, Chapter 490, Part IV., and Chapters 268 and 527; Acts of 1911, Chapters 359 and 502; Acts of 1912, Chapter 678).— Taxation of direct legacies and successions has now been in operation in this Commonwealth for more than five years. The amount of revenue produced by this tax the past year and for preceding years is as follows: —

1908,	$357,529 46
1909,	908,134 42
1910,	1,467,697 10
1911,	2,029,225 13
1912,	2,154,406 85

Except for unusual and unexpected circumstances it may be expected that the present law will produce more than $2,000,000 a year revenue hereafter. The administration of the law has brought to light some points in respect to which the evident intent of the Legislature is not possible of fulfilment, and elsewhere in this report I am submitting certain recommendations for legislation which I believe will make clearer and more exact the application of the law.

During the year there were received from the probate courts, or from executors or administrators, wills, inventories and other papers relating to 5,373 estates. A representative of this department has at frequent intervals visited the different registries of probate in the State, and upon an examination of inventories and other papers there on file has excused the registers from filing many cases in this office. The number of cases from the filing of which the registers are thus excused has in the past year aggregated some 9,000. These, with the 5,373 cases which we have dealt with in the department bring the number of cases which we have passed upon during the year well over 14,000. During the year we have certified 2,902 taxes; 62 of these have been cancelled upon presentation of additional facts.

The total amount of tax assessed in these cases is $2,235,-729.69. The amount of tax assessed is not, necessarily, the amount collected. This is due to the fact that the date at which

a tax is due or is paid is not always in the same fiscal year as that in which the tax is assessed. Herewith follows an analysis of the cases which have been completed during the year. We are frequently called upon to assess a tax on account rather than in full. It is difficult or impossible to give any complete summary of such cases. As heretofore, therefore, in my analysis I deal only with completed cases:

Analysis of Completed Cases.

Number of cases completed in the year: —		
Massachusetts decedents, ...		2,005
Foreign decedents, ...		375
		2,380
Net property of 2,380 estates, ...		$103,119,334 25
Property of these estates actually taxed, . . .		92,750,740 60
Property of these estates exempted: —		
Charities, ...	$5,876,015 60	
Other exemptions, . . .	4,492,578 05	
		10,368,593 65
Total tax assessed on $92,750,740.60 contained in 2,380 finished cases: —		
Massachusetts decedents, . .	$2,051,570 35	
Foreign decedents, . . .	127,522 10	
		$2,179,092 45

The amounts and proportions of this tax assessed at the various rates are —

At 1 per cent.,	$209,711 60	equals	9.62 per cent. of whole tax.
At 1½ per cent.,	151,793 49	equals	6.97 per cent. of whole tax.
At 2 per cent.,	540,782 59	equals	24.82 per cent. of whole tax.
At 3 per cent.,	279,734 17	equals	12.84 per cent. of whole tax.
At 4 per cent.,	143,091 92	equals	6.57 per cent. of whole tax.
At 5 per cent.,	715,275 23	equals	32.82 per cent. of whole tax.
Settlements, . .	138,703 45	equals	6.36 per cent. of whole tax.
	$2,179,092 45		
Foreign taxes deducted, . .	111,047 96		
Net tax, .	$2,068,044 49		

Average rate, 2.22 per cent.

The proportions of property taxed at various rates are —

$20,971,160 00	at 1 per cent.	equals	22.61 per cent.
10,119,566 00	at 1½ per cent.	equals	10.91 per cent.
27,039,129 50	at 2 per cent.	equals	29.15 per cent.
9,324,472 33	at 3 per cent.	equals	10.05 per cent.
3,577,298 00	at 4 per cent.	equals	3.86 per cent.
14,305,504 60	at 5 per cent.	equals	15.43 per cent.
7,413,610 17	settled	equals	7.99 per cent.
$92,750,740 60	equals (total property taxed)	. .	100.00 per cent.

"Settlements" are made at various and undetermined rates, with the approval of the Attorney-General, in cases where the tax cannot be actually computed (Acts of 1909, chapter 490, Part IV., section 7, amended by Acts of 1909, chapter 527, section 4).

Although $2,179,092.45 has been actually assessed upon these estates, only $2,068,044.49 is payable to the Commonwealth. The difference, $111,047.96, is the amount we are required by law to allow on account of taxes paid by the estates to other States. Substantially all of this foreign tax is paid by estates of deceased residents of Massachusetts. It thus appears that among the 2,380 cases completed in 1912 we have collected $127,522.10 on account of property within our jurisdiction belonging to the estates of nonresident decedents and allowed credits to resident estates on account of taxes paid to foreign States in the amount of $111,047.96.

III. Supervision of Assessors.

The statute requires the Tax Commissioner to visit and inspect the work of boards of assessors, to advise with them and make recommendations to them from time to time, and to furnish them with such information as comes into his office which will be of help to them in the assessment of taxes according to law. For this purpose the first assistant to the Tax Commissioner and three supervisors of assessors are employed. As heretofore, the supervisors have been present during the year by request of assessors at many hearings given by them to taxpayers with reference to assessments or abatements. They have

been repeatedly to the different boards of assessors in the State, and partly at their suggestion many assessors have called at this office seeking advice and assistance. In my judgment the character of the advice given by the members of this department to boards of assessors has been high, and has been given in every case with a single-minded purpose to secure uniformity and compliance with the statute. It is undoubtedly true that many boards of assessors are glad to have advice from this department and to be put in a position where they can inform the unwilling taxpayer that they are acting under the advice of or at the suggestion of a State officer. I am convinced that in this way many proper assessments are made which might otherwise be omitted. The fact that this is true leads me to the conclusion that when the Legislature sees fit to give to the Tax Commissioner real authority instead of merely advisory powers, uniformity and correctness of assessment will be very greatly improved in many parts of the Commonwealth where improvement is now necessary.

The most important single event in connection with our supervision of assessors and collectors during the year has been the passage of chapter 272 of the Acts of the year 1912, and the action of this department thereunder. This act was introduced last year by the Tax Commissioner, and provided that if a collector had not accounted for taxes committed to him by warrant at the end of three years from such commitment, the Tax Commissioner should proceed against such collector and his bond for recovery into the treasury of the city or town of taxes thus unaccounted for. The Tax Commissioner was given discretionary power to delay for a period of not more than one year, and the act provided that in any action brought by the Tax Commissioner for the recovery of taxes from a collector in arrears the Attorney-General should prosecute the suit, and that expenses incurred in such actions should be charged back to the city or town for whom the action had been brought. Immediately after the passage of this act, in March, 1912, this department proceeded to secure from town officers the information which the act entitled it to get, and which was necessary before any proper action could be taken by the Tax Commissioner. Our information as to the facts of uncollected taxes was ob-

tained generally from the treasurer, the auditor, the board of selectmen or the town accountant. In a few cases it was necessary to send a representative of the department to the town to obtain full information, or to harmonize conflicting reports received from different town officers.

In the case of every collector who had taxes for the year 1908 or any year prior thereto remaining in his hands unsettled, the matter was immediately taken up, and an attempt was made to induce such collector to finish his collection and make settlement at an early date. Every collector who agreed to attempt to complete his collection and make settlement within six months was given that extension of time before any further action was taken by this department. Very many collectors within the time thus allowed completed the collection of taxes and settled in full with the towns.

In the late summer and early fall of 1912 uncollected taxes for the year 1909 became in arrears under the provisions of this act, and the department again secured from every city and town information as to such uncollected taxes. In any city or town where any taxes of the year 1909 were unaccounted for by the collector we took up the question with the collector. Many settlements have already been made of such taxes for that year. In all cases where collectors have failed to furnish any assurance of an attempt to make early settlements, and in cases where it became apparent that settlements were not likely to be made within a reasonable time, I have turned over the whole matter to the Attorney-General, in order that he may take action against the collector and his bond for the recovery of such uncollected or unaccounted-for taxes. At the present time reports have been received in this office from the cities and towns showing that all taxes for the year 1909 and for every year prior thereto have been accounted for by the collectors in 255 cities and towns. In 77 other places unsettled balances of one or more of the years in question appear, and this information has been sent to the Attorney-General in order that he may bring suit under the act. In 21 cities and towns there still remain unsettled balances of taxes of some of the years in question; these items have not yet been referred to the Attorney-General since we are hopeful that the collector to whom

such taxes have been committed will succeed in making an early settlement.

The enactment of this chapter 272 of the Acts of the year 1912 has already caused a great improvement in the matter of the prompt collection of taxes. We find many places in which the collectors are succeeding in making complete collections within a year of the date of commitment of the tax list. It is to be expected that procedure by the Tax Commissioner in bringing suit under this chapter will become less and less frequent as collectors realize its significance and the citizens understand that taxes assessed are to be paid and are not to be avoided. It is quite possible that the law could wisely be changed so as to provide for procedure by the Tax Commissioner at a time a year or even two years earlier than is possible under the present statute.

The following table gives a brief outline of a part of the work performed by the department in its supervision of assessors and a very few of the salient facts of assessment. Full details of assessment in all the cities and towns are in Public Document No. 19.

Visits to boards of assessors,	699
Calls of assessors at this office,	151
Letters received,	2,295
Letters sent,	4,041

The total value of real and personal estate taxed by cities and towns in selected years is: —

1875,	$1,840,792,728
1880,	1,584,756,802
1885,	1,782,349,143
1890,	2,154,134,626
1895,	2,542,348,993
1900,	2,961,119,947
1905,	3,312,255,163
1910,	3,907,892,598
1911,	4,077,235,263
1912,	4,249,699,855

The total amount of taxes assessed for State, county and municipal purposes, as of April 1. 1912, by the cities and towns,

was $74,552,306. Of this amount, $6,250,000 was to meet the State tax, and $4,353,312.83 was for county levies; the balance, $63,948,993.17, was for current city and town purposes, and compares with $63,545,234.33 for 1911.

IV. Corporate Organizations and Reports.

All articles of organization and certificates and reports of various kinds required to be filed by corporations in the office of the Secretary of the Commonwealth are first to be approved by the Commissioner of Corporations. Certificates thus passing before the commissioner relate chiefly to the public-service corporations, domestic business corporations, religious, charitable and social corporations subject to chapter 125 of the Revised Laws, and foreign corporations having a usual place of business and doing business in Massachusetts within the meaning of the business corporation act. The number of corporations thus dealt with by the department is constantly increasing, and the advice and suggestions of officials of the department are more and more sought by attorneys and corporation officers. A very significant fact as shown by the figures of this year is that the capitalization of new corporations organized under chapter 437 of the Acts of the year 1903 showed a total authorized capital of $213,466,000. This compares with corresponding figures for the year 1911 of $100,948,875. This large capitalization occurring in the year 1912 is strong evidence that the nontaxability of the shares of Massachusetts corporations is proving more and more attractive, and that organizers of corporations are rapidly turning to Massachusetts in order to secure tax-exempt stock. Whether this is a movement which will prove of benefit to the investing public of this State cannot now be stated, since only within a year or two has it been in progress.

Upon my recommendation made to the Legislature for 1912 there was enacted chapter 595. This chapter authorized the organization, under the general law, of corporations having a limited duration for the purpose of buying, selling and developing real estate. This was a complete reversal of policy on the part of the Commonwealth, since before the passage of the act it had been impossible for any corporation to be organized under the general law for these purposes. I believe the action of the

Legislature of last year in this matter is wise, since in my judgment, it is better that real estate operations should be conducted by a corporation over which the Commonwealth exercises some degree of supervision, and the affairs of which are to some degree public, rather than by a voluntary association which may, if it chooses, carry on all its operations without publicity and with no review by any public officer. This chapter 595 has been availed of already to a considerable extent. The records show that in the period extending from the passage of the act, April 16, 1912, up to the close of the fiscal year there have been organized 22 corporations for the purpose of dealing in real estate. These corporations show a total authorized capital stock of $1,755,000. It is to be presumed that such corporations will be formed in increasing numbers.

Massachusetts Corporations.

A. *Organization.* — The number of corporation organizations which received the approval of the department during the year together with the authorized capitalization, is as follows: —

	Number.	Capital.
Public-service corporations (Revised Laws, chapter 110),	6	$1,937,000
Domestic business corporations (Acts of 1903, chapter 437),	1,453	213,466,000
Co-operative banks (Revised Laws, chapter 114),	3	3,000,000
Trust companies (Acts of 1904, chapter 374, section 5),	4	600,000
Credit unions (Acts of 1909, chapter 419),	11	Unlimited.
Charitable and religious corporations (Revised Laws, chapter 125),	308	396,800
Churches (Revised Laws, chapter 36),	21	–
Savings banks (Acts of 1908, chapter 590),	2	–
Total,	1,808	$219,399,800

In addition to these which were approved there were presented 10 to which the approval of the department was not given, for the reason that the attempted organization was defective, or that the purpose adopted was beyond the scope of the law.

B. *Dissolution.* — The Secretary of State has reported that 59 corporations have been dissolved by order of the Supreme Judicial or Superior Court; of these, 57 were business corpora-

tions and 2 were public-service. In addition, the Legislature, by chapter 313 of the Acts of 1912, dissolved 930 corporations.

Other certificates reviewed and approved by the department appear in the following table: —

C. *Articles of Amendment.* — 1. Increase of capital stock: —

	Amount of Increase.
249 business corporations, under Acts of 1903, chapter 437, section 42,	$31,119,750
21 public-service corporations, under Revised Laws, chapter 110, section 54,	3,192,250
3 trust companies, under Acts of 1905, chapter 189,	400,000
1 charitable corporation, under Revised Laws, chapter 125, section 7,	2,000
Total,	$34,714,000

2. Reduction of capital stock: —

	Amount of Reduction.
52 business corporations, under Acts of 1903, chapter 437, section 43,	$4,931,000
Net increase,	$29,783,000

3. General amendment: [1] —

Two hundred and ten business corporations, under Acts of 1903, chapter 437, section 41.

4. Miscellaneous amendments: —

(*a*) One literary, charitable and scientific corporation; change of purpose, under Revised Laws, chapter 125, section 9.

(*b*) Fifteen change of name, under Acts of 1908, chapter 163. This act applies to all corporations excepting domestic business corporations and railroad and street railway companies.

D. *Issue of Capital Stock.* — Three hundred and eighty-six business corporations, under Acts of 1903, chapter 437, section 14.

One aqueduct or water company, under Revised Laws, chapter 109, section 22.

[1] Includes change of name, par value of stock, location, nature of business, classes of stock to be subsequently issued and their voting power, right to sell, lease or exchange all property and assets, including good will and corporate franchise.

Five public-service corporations, under Revised Laws, chapter 110, sections 43 and 44.

E. *Charitable Corporation.* — One charitable corporation accepts provisions of chapter 125, Revised Laws.

F. *Certificate of Condition.* — Six thousand seven hundred and forty-five business corporations, under Acts of 1903, chapter 437, section 45.

Two hundred and twenty-nine public-service corporations, under Revised Laws, chapter 110, section 51.

G. *Change of Officers.* — Three hundred and eighty change of officers, under Acts of 1907, chapter 282.

H. *Water Companies.* — Four water companies, under Revised Laws, chapter 109, sections 24 and 30, have been authorized to issue and increase capital stock and bonds.

North Egremont Water Company, original issue capital,		$5,000
Oxford Water Company,	Increase of capital,	15,000
	Bonds,	10,000
Scituate Water Company, increase of capital,		70,000 [1] 30,000 [2]
South Egremont Water Company, original issue capital (part),		9,000

The above schedule shows that 10,107 amendments and certificates have been examined and approved by the Commissioner of Corporations during the year.

Foreign Corporations.

The term "foreign corporation" as used in the statute, Acts of 1903, chapter 437, section 56, means corporations chartered under laws other than those of the Commonwealth, for purposes for which business corporations may be organized under our law.

A. *Registration.* — Foreign corporations, under the provisions of Acts of 1903, chapter 437, section 58, as a condition precedent to doing business in this Commonwealth, must file with the Commissioner of Corporations four papers, namely: —

1. Appointment of the Commissioner of Corporations as attorney upon whom service of process may be made.

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[1] Preferred. [2] General.

2. Copy of charter certified by the Secretary of State (or other qualified officer) of the State which has issued it.

3. A statement regarding its capital stock.

4. Attested copy of by-laws of the corporation.

Registration of these papers in 210 cases was entered on our books during the year.

B. *Amendments.* — Under the provisions of Acts of 1903, chapter 437, section 65, there have been filed 20 certificates of increase and 18 certificates of decrease of capital stock. In addition, 15 corporations have filed amendments changing their corporate names.

C. *Certificate of Condition.* — Under Acts of 1909, chapter 490, Part III., sections 54 and 55, foreign corporations are required to submit to the Commissioner of Corporations a certificate of condition. After examination and assessment of the tax, if the certificate conforms to the requirements of the statute the Commissioner of Corporations endorses his approval thereon. The certificate is then filed in the office of the Secretary of the Commonwealth; 2,049 certificates have been approved and filed the present year.

Under the provisions of Revised Laws, chapter 126, 9 corporations have also filed certificates of condition.

Service of Process. — Under the provisions of section 58, 635 writs have been served upon the Commissioner of Corporations during the year. Fees accompanying the service of process, aggregating $1,270, have been turned over to the Treasurer and Receiver-General monthly.

TABLE A. — *Distribution of Corporate Franchise Taxes.*

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Abington,	$2,364 90	$392 99	$4,605 29	$7,361 18
Acton,	87 42	2,140 69	1,241 10	3,469 21
Acushnet,	–	129 98	556 20	686 18
Adams,	15 23	321 57	32,814 24	33,151 04
Agawam,	5,416 07	451 60	332 85	6,200 52
Alford,	–	89	–	89
Amesbury,	181 35	851 13	8,593 73	9,626 21
Amherst,	4,285 83	1,544 21	362 19	6,192 23
Andover,	2,184 29	12,884 47	15,515 65	30,584 41
Arlington,	15,310 50	5,920 74	1,325 04	22,556 28
Ashburnham,	–	365 50	–	365 50
Ashby,	–	322 06	–	322 06
Ashfield,	–	63 55	27 84	91 39
Ashland,	327 86	620 79	55 28	1,003 93
Athol,	720 06	309 89	22,883 94	23,913 89
Attleborough,	2,323 93	1,042 81	6,218 27	9,585 01
Auburn,	3,039 58	134 81	10 78	3,185 17
Avon,	923 23	111 11	–	1,034 34
Ayer,	157 65	359 66	717 87	1,235 18
Barnstable,	–	4,482 78	568 91	5,051 69
Barre,	–	590 41	121 47	711 88
Becket,	–	278 65	3 94	282 59
Bedford,	–	4,096 71	350 04	4,446 75
Belchertown,	–	27 27	324 00	351 27
Bellingham,	204 88	10 56	1,145 97	1,361 41
Belmont,	12,148 55	5,654 02	641 38	18,443 95
Berkley,	–	63 60	40 75	104 35
Berlin,	1,338 27	164 80	–	1,503 07
Bernardston,	–	236 99	105 45	342 44
Beverly,	3,824 04	94,451 38	3,877 78	102,153 20
Billerica,	3,627 93	1,649 19	2,166 27	7,443 39
Blackstone,	969 66	53 49	–	1,023 15
Blandford,	–	54 45	108 47	162 92
Bolton,	–	58 21	44 92	103 13
Boston,	423,634 77	1,017,683 16	797,361 25	2,238,679 18
Bourne,	332 76	7,641 46	119 02	8,093 24
Boxborough,	–	26 57	62 86	89 43

Distribution of Corporate Franchise Taxes — Continued.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Boxford,	–	$1,307 37	–	$1,307 37
Boylston,	$2,054 52	105 22	$3 86	2,163 60
Braintree,	2,632 37	2,947 76	2,680 70	8,260 83
Brewster,	–	12,664 47	19 40	12,683 87
Bridgewater,	2,893 68	757 93	3,850 77	7,502 38
Brimfield,	5,296 97	165 87	–	5,462 84
Brockton,	9,928 32	2,666 57	71,040 39	83,635 28
Brookfield,	–	528 86	–	528 86
Brookline,	27,154 37	170,288 01	2,407 93	199,850 31
Buckland,	18 29	50 17	333 50	401 96
Burlington,	962 35	71 75	–	1,034 10
Cambridge,	61,090 42	72,775 63	88,894 01	222,760 06
Canton,	–	7,895 54	3,260 30	11,155 84
Carlisle,	–	356 01	–	356 01
Carver,	–	139 49	281 41	420 90
Charlemont,	–	77 48	–	77 48
Charlton,	2,615 07	234 28	430 02	3,279 37
Chatham,	–	1,253 97	402 91	1,656 88
Chelmsford,	1,826 76	728 55	4,358 37	6,913 68
Chelsea,	8,063 34	1,884 15	22,291 43	32,238 92
Cheshire,	15 91	47 67	306 14	369 72
Chester,	–	30 55	854 57	885 12
Chesterfield,	–	5 11	–	5 11
Chicopee,	8,348 25	3,395 94	35,939 34	47,683 53
Chilmark,	–	45 38	–	45 38
Clarksburg,	1 66	135 20	5 10	141 96
Clinton,	1,424 86	567 23	18,710 25	20,702 34
Cohasset,	–	13,324 80	56 25	13,381 05
Colrain,	206 35	102 49	1,059 03	1,367 87
Concord,	134 87	16,163 14	2,647 75	18,945 76
Conway,	–	116 00	49 31	165 31
Cummington,	–	13 42	613 85	627 27
Dalton,	6 71	8,473 05	548 37	9,028 13
Dana,	–	27 19	109 82	137 01
Danvers,	3,254 66	6,811 28	5,147 97	15,213 91
Dartmouth,	8,438 95	6,416 88	10 98	14,866 81
Dedham,	1,759 83	15,856 22	3,356 02	20,972 07

Distribution of Corporate Franchise Taxes — Continued.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Deerfield,	$287 73	$339 32	–	$627 05
Dennis,	–	637 97	$2 06	640 03
Dighton,	1,987 93	158 47	517 24	2,663 64
Douglas,	–	228 20	2,201 46	2,429 66
Dover,	–	11,301 26	–	11,301 26
Dracut,	3,044 52	61 93	216 67	3,323 12
Dudley,	–	145 01	6,796 21	6,941 22
Dunstable,	–	1,004 23	–	1,004 23
Duxbury,	–	1,850 61	371 62	2,222 23
East Bridgewater,	1,517 96	713 45	2,866 00	5,097 41
East Longmeadow,	1,164 75	179 18	–	1,343 93
Eastham,	–	115 40	27 29	142 69
Easthampton,	2,604 94	543 81	15,359 17	18,507 92
Easton,	1,779 27	13,503 47	708 37	15,991 11
Edgartown,	–	333 45	116 46	449 91
Egremont,	1 74	13 64	12 58	27 96
Enfield,	–	639 55	–	639 55
Erving,	–	8 06	4,884 23	4,892 29
Essex,	1,153 79	359 14	110 24	1,623 17
Everett,	19,876 15	1,193 69	25,680 94	46,750 78
Fairhaven,	4,660 86	2,791 29	122 41	7,574 56
Fall River,	14,933 35	14,721 10	69,777 64	99,432 09
Falmouth,	–	17,895 16	–	17,895 16
Fitchburg,	2,629 15	20,810 66	38,035 47	61,475 28
Florida,	–	11	04	15
Foxborough,	146 75	159 49	119 50	425 74
Framingham,	3,221 62	6,891 03	25,104 21	35,216 86
Franklin,	79 77	1,837 64	715 73	2,633 14
Freetown,	929 87	173 88	76 94	1,180 69
Gardner,	353 49	2,114 26	10,410 83	12,878 58
Gay Head,	–	–	–	–
Georgetown,	1,093 75	33 18	232 91	1,359 94
Gill,	–	10 71	–	10 71
Gloucester,	4,941 90	2,112 75	21,043 52	28,098 17
Goshen,	–	1 78	–	1 78
Gosnold,	–	44 51	–	44 51
Grafton,	2,817 49	1,335 91	3,634 07	7,787 47

Distribution of Corporate Franchise Taxes — Continued

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Granby,	$861 10	$70 45	$7 98	$939 53
Granville,	–	71 65	107 82	179 47
Great Barrington,	19 88	2,949 30	5,699 26	8,668 44
Greenfield,	225 02	4,432 27	13,980 43	18,637 72
Greenwich,	–	16 58	–	16 58
Groton,	–	7,611 00	548 43	8,159 43
Groveland,	1,120 32	154 49	–	1,274 81
Hadley,	172 94	112 71	22 72	308 37
Halifax,	–	156 14	30 88	187 02
Hamilton,	1,240 15	8,132 23	–	9,372 38
Hampden,	–	16 57	82	17 39
Hancock,	–	117 09	–	117 09
Hanover,	893 70	1,709 50	3,138 62	5,741 82
Hanson,	–	63 31	528 50	591 81
Hardwick,	–	664 44	9,112 87	9,777 31
Harvard,	10 02	2,561 32	–	2,571 34
Harwich,	–	737 84	5 63	743 47
Hatfield,	225 71	215 91	21 64	463 26
Haverhill,	6,942 13	9,947 63	24,140 46	41,030 22
Hawley,	–	2 60	–	2 60
Heath,	–	8 09	–	8 09
Hingham,	3,901 06	11,489 22	657 61	16,047 89
Hinsdale,	2 15	240 10	106 25	348 50
Holbrook,	944 14	757 44	128 25	1,829 83
Holden,	1,573 47	4,056 93	523 02	6,153 42
Holland,	–	1 68	–	1 68
Holliston,	403 01	1,315 02	–	1,718 03
Holyoke,	11,872 74	26,145 53	61,240 59	99,258 86
Hopedale,	164 81	7,414 01	499 80	8,078 62
Hopkinton,	608 88	184 28	623 01	1,416 17
Hubbardston,	–	41 13	24 31	65 44
Hudson,	1,035 45	352 76	13,151 47	14,539 68
Hull,	1,247 54	23 93	7,990 79	9,262 26
Huntington,	562 97	26 20	15 76	604 93
Ipswich,	1,615 64	4,521 42	120 11	6,257 17
Kingston,	–	1,318 43	1,078 87	2,397 30
Lakeville,	2,871 28	1,177 32	4 99	4,053 59

Distribution of Corporate Franchise Taxes — Continued.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Lancaster,	$1,635 75	$14,964 10	$235 60	$16,835 45
Lanesborough,	12 31	3 84	67 25	83 40
Lawrence,	4,774 50	12,651 93	102,052 96	119,479 39
Lee,	11 26	881 80	228 92	1,121 98
Leicester,	1,844 45	1,338 80	899 18	4,082 43
Lenox,	13 39	4,220 28	285 00	4,518 67
Leominster,	4,506 30	1,715 25	20,360 67	26,582 22
Leverett,	–	47 44	15 85	63 29
Lexington,	–	16,604 37	1,392 94	17,997 31
Leyden,	–	14 45	–	14 45
Lincoln,	–	6,475 19	–	6,475 19
Littleton,	–	668 14	980 17	1,648 31
Longmeadow,	2,990 57	1,877 51	326 39	5,194 47
Lowell,	11,434 22	36,205 21	81,676 98	129,316 41
Ludlow,	–	134 42	349 67	484 09
Lunenburg,	699 55	74 84	111 74	886 13
Lynn,	11,107 38	31,382 73	46,247 83	88,737 94
Lynnfield,	727 36	62 07	177 55	966 98
Malden,	28,302 24	15,188 56	44,078 93	87,569 73
Manchester,	–	49,926 79	191 65	50,118 44
Mansfield,	15 53	353 48	3,645 93	4,014 94
Marblehead,	1,175 93	3,562 08	481 23	5,219 24
Marion,	434 35	3,526 31	102 94	4,063 60
Marlborough,	2,158 50	2,269 27	2,672 44	7,100 21
Marshfield,	–	2,099 34	9 13	2,108 47
Mashpee,	–	–	4 40	4 40
Mattapoisett,	384 75	4,768 80	47 04	5,200 59
Maynard,	109 13	207 84	607 17	924 14
Medfield,	–	3,400 41	728 89	4,129 30
Medford,	20,007 14	12,119 17	4,339 33	36,465 64
Medway,	283 55	179 30	51 21	514 06
Melrose,	2,572 33	2,964 08	19,077 07	24,613 48
Mendon,	284 12	30 75	7 95	322 82
Merrimac,	3 37	70 12	1,494 27	1,567 76
Methuen,	3,151 18	1,886 01	19,285 99	24,323 18
Middleborough,	2,945 98	3,019 59	3,421 88	9,387 45
Middlefield,	–	45 31	5 58	50 89

Distribution of Corporate Franchise Taxes — Continued.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Middleton,	$1,196 11	$114 10	–	$1,310 21
Milford,	605 89	637 89	$3,934 49	5,178 27
Millbury,	2,206 95	535 51	1,353 12	4,095 58
Millis,	–	262 84	7 18	272 02
Milton,	2,019 18	76,695 67	18,814 33	97,529 18
Monroe,	–	85	2 24	3 09
Monson,	4,280 71	1,887 81	274 53	6,443 05
Montague,	384 67	717 54	4,105 81	5,208 02
Monterey,	–	9 76	78 52	88 28
Montgomery,	–	–	–	–
Mount Washington,	–	–	–	–
Nahant,	516 60	27,194 44	6 23	27,717 27
Nantucket,	–	1,666 33	139 07	1,805 40
Natick,	2,212 65	1,923 60	2,121 23	6,257 48
Needham,	971 63	2,858 56	9,124 55	12,954 74
New Ashford,	–	–	–	–
New Bedford,	18,841 80	58,470 59	172,930 87	250,243 26
New Braintree,	–	109 60	2 13	111 73
New Marlborough,	–	15 68	15 97	31 65
New Salem,	–	84 58	76 47	161 05
Newbury,	2,585 95	4,148 03	–	6,733 98
Newburyport,	1,128 50	6,850 17	11,933 61	19,912 28
Newton,	5,466 95	78,007 26	6,768 07	90,242 28
Norfolk,	–	442 32	134 24	576 56
North Adams,	20 66	2,526 72	11,080 68	13,628 06
North Andover,	4,069 12	5,239 45	2,343 14	11,651 71
North Attleborough,	1,073 93	1,061 54	2,278 15	4,413 62
North Brookfield,	–	1,077 36	3,285 78	4,363 14
North Reading,	1,290 60	53 52	–	1,344 12
Northampton,	5,520 42	4,460 37	6,547 03	16,527 82
Northborough,	2,439 66	634 33	–	3,073 99
Northbridge,	2,193 77	5,609 68	12,005 38	19,808 83
Northfield,	–	675 08	119 56	794 64
Norton,	–	37 41	1,164 54	1,201 95
Norwell,	443 16	1,361 45	48 49	1,853 10
Norwood,	965 36	1,280 01	17,068 63	19,314 00
Oak Bluffs,	122 07	116 71	53 13	291 91

Distribution of Corporate Franchise Taxes — Continued.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Oakham,	–	$6 75	–	$6 75
Orange,	$601 45	318 52	$9,939 83	10,859 80
Orleans,	–	1,934 27	–	1,934 27
Otis,	–	9 25	51 26	60 51
Oxford,	2,906 81	1,050 30	1,201 06	5,158 17
Palmer,	8,798 55	502 74	7,929 19	17,230 48
Paxton,	–	1 68	16	1 84
Peabody,	3,063 71	4,655 25	25,605 86	33,324 82
Pelham,	204 75	10 12	105 09	319 96
Pembroke,	–	51 81	2,242 39	2,294 20
Pepperell,	–	473 17	913 67	1,386 84
Peru,	–	–	–	–
Petersham,	–	493 55	78 47	572 02
Phillipston,	–	40 46	–	40 46
Pittsfield,	48 59	17,006 80	14,697 37	31,752 76
Plainfield,	–	55 10	2 90	58 00
Plainville,	127 32	147 58	–	274 90
Plymouth,	562 91	3,990 73	19,592 89	24,146 53
Plympton,	–	31 46	270 87	302 33
Prescott,	–	–	–	–
Princeton,	–	4,148 08	131 36	4,279 44
Provincetown,	–	451 69	431 40	883 09
Quincy,	6,970 18	7,839 53	6,797 22	21,606 93
Randolph,	1,863 10	1,814 35	1,566 36	5,243 81
Raynham,	2,181 09	97 46	165 31	2,443 86
Reading,	3,246 29	1,602 48	4,106 56	8,955 33
Rehoboth,	1,564 95	–	–	1,564 95
Revere,	4,851 10	108 53	792 59	5,752 22
Richmond,	–	13 32	307 20	320 52
Rochester,	93 09	174 92	187 85	455 86
Rockland,	2,178 63	614 57	6,525 14	9,318 34
Rockport,	1,479 08	189 06	1,723 05	3,391 19
Rowe,	–	16 25	–	16 25
Rowley,	795 28	4,285 71	166 40	5,247 39
Royalston,	–	579 02	–	579 02
Russell,	3,567 17	18 15	5,900 09	9,485 41
Rutland,	–	9 81	45 21	55 02

Distribution of Corporate Franchise Taxes — Continued.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Salem,	$6,163 10	$27,296 01	$27,311 95	$60,771 06
Salisbury,	14 08	12 39	–	26 47
Sandisfield,	–	12	–	12
Sandwich,	–	518 60	432 37	950 97
Saugus,	3,522 86	290 08	364 21	4,177 15
Savoy,	–	–	–	–
Scituate,	–	2,015 53	40 23	2,055 76
Seekonk,	1,022 54	58 67	–	1,081 21
Sharon,	–	615 76	463 15	1,078 91
Sheffield,	14 61	2,463 91	–	2,478 52
Shelburne,	98 82	288 25	12 97	400 04
Sherborn,	1 08	3,072 02	–	3,073 10
Shirley,	304 91	268 83	2,464 19	3,037 93
Shrewsbury,	3,318 15	176 67	577 29	4,072 11
Shutesbury,	–	–	9 89	9 89
Somerset,	2,152 06	7 17	–	2,159 23
Somerville,	47,313 98	10,410 80	16,615 12	74,339 90
South Hadley,	2,452 79	896 88	3,667 05	7,016 72
Southampton,	–	11 79	62	12 41
Southborough,	2,425 90	12,723 66	551 10	15,700 66
Southbridge,	1,504 90	905 11	8,677 07	11,087 08
Southwick,	–	71 48	2 36	73 84
Spencer,	766 25	2,260 96	7,075 58	10,102 79
Springfield,	28,495 87	76,163 02	99,253 39	203,912 28
Sterling,	1,739 28	39 44	271 28	2,050 00
Stockbridge,	10 14	4,394 32	657 33	5,061 79
Stoneham,	1,669 28	1,195 52	1,880 04	4,744 84
Stoughton,	751 34	399 22	3,932 43	5,082 99
Stow,	137 72	204 99	23 36	366 07
Sturbridge,	1,805 12	19 83	2 02	1,826 97
Sudbury,	–	500 53	158 00	658 53
Sunderland,	1,369 34	223 96	–	1,593 30
Sutton,	341 19	39 82	887 52	1,268 53
Swampscott,	1,190 20	16,800 69	599 15	18,590 04
Swansea,	–	762 18	112 59	874 77
Taunton,	8,227 19	18,357 66	38,254 98	64,839 83
Templeton,	–	1,274 82	363 60	1,638 42

Distribution of Corporate Franchise Taxes — Continued.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Tewksbury,	$1,930 85	$256 98	$20 35	$2,208 18
Tisbury,	23 48	1,541 07	655 84	2,220 39
Tolland,	–	–	–	–
Topsfield,	–	3,107 53	31 44	3,138 97
Townsend,	–	399 44	1,381 56	1,781 00
Truro,	–	42 41	147 37	189 78
Tyngsborough,	1,367 61	316 72	–	1,684 33
Tyringham,	–	6 23	–	6 23
Upton,	–	712 36	32 94	745 30
Uxbridge,	2,051 76	3,442 63	647 05	6,141 44
Wakefield,	3,913 11	2,358 02	4,747 44	11,018 57
Wales,	–	14 75	–	14 75
Walpole,	276 63	476 00	5,867 03	6,619 66
Waltham,	951 16	9,780 06	44,118 00	54,849 22
Ware,	1,861 50	3,703 56	7,107 07	12,672 13
Wareham,	1,221 62	4,349 67	2,765 44	8,336 73
Warren,	–	623 39	2,033 23	2,656 62
Warwick,	–	26 31	12 70	39 01
Washington,	–	–	–	–
Watertown,	16,073 15	2,841 80	50,386 17	69,301 12
Wayland,	309 05	3,298 51	12 98	3,620 54
Webster,	1,935 69	11,220 79	25,518 27	38,674 75
Wellesley,	2,258 93	14,857 51	1,283 19	18,399 63
Wellfleet,	–	82 13	84 63	166 76
Wendell,	–	2 86	27 77	30 63
Wenham,	728 35	2,869 36	2 17	3,599 88
West Boylston,	2,423 85	160 43	–	2,584 28
West Bridgewater,	1,218 75	211 28	–	1,430 03
West Brookfield,	–	169 60	907 13	1,076 73
West Newbury,	1,298 47	297 24	–	1,595 71
West Springfield,	11,702 02	4,251 36	6,919 54	22,872 92
West Stockbridge,	–	145 39	12 93	158 32
West Tisbury,	–	122 56	–	122 56
Westborough,	4,861 14	866 89	1,260 92	6,988 95
Westfield,	9,890 90	2,763 35	13,794 12	26,448 37
Westford,	–	1,531 99	8,152 03	9,684 02
Westhampton,	–	15 65	–	15 65

Distribution of Corporate Franchise Taxes — Concluded.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Westminster,	$622 87	$475 25	$0 32	$1,098 44
Weston,	–	27,896 89	952 76	28,849 65
Westport,	6,608 30	527 90	–	7,136 20
Westwood,	370 33	3,732 80	17 18	4,120 31
Weymouth,	5,294 50	1,701 08	6,609 56	13,605 14
Whately,	115 93	36 10	–	152 03
Whitman,	2,133 11	492 99	1,169 78	3,795 88
Wilbraham,	2,994 76	370 30	3,048 56	6,413 62
Williamsburg,	873 50	60 07	229 48	1,163 05
Williamstown,	8 01	1,987 58	55 15	2,050 74
Wilmington,	2,917 06	314 84	1 55	3,233 45
Winchendon,	–	612 20	747 08	1,359 28
Winchester,	1,628 19	9,669 42	2,465 90	13,763 51
Windsor,	–	–	–	–
Winthrop,	403 42	522 28	296 81	1,222 51
Woburn,	3,063 47	3,111 55	10,345 58	16,520 60
Worcester,	24,246 41	118,489 79	218,114 92	360,851 12
Worthington,	–	6 48	–	6 48
Wrentham,	130 16	316 10	542 11	988 37
Yarmouth,	–	4,264 01	–	4,264 01
	$1,181,054 43	$2,727,345 66[1]	$2,936,769 74	$6,845,169 83

[1] Includes $43,782.66 tax on trust property of trust companies.

This table does not show in every case the actual amount paid to cities and towns by the Treasurer during the fiscal year. In February, 1912, an adjustment was made at the instance of the Tax Commissioner and the Board of Appeal of various claims by cities and towns as to the distribution of the taxes of 1911 and previous years. Settlement of such adjusted claims, including the payment to the cities and towns of $10,918.24 previously credited to the Commonwealth, was made by the Treasurer. Details of these charges and credits are not herein included for the reason that they do not relate to the tax levy of 1912.

TABLE B. — *Analysis of Tax paid by National Banks on Account of their Shares of Stock.*

[The difference between columns 3 and 4 is accounted for on pages 24, 25.]

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Abington,	$1,672 50	$776 14	$896 36	$396 69	$1,172 83
Acton,	–	–	–	344 68	344 68
Acushnet,	–	–	–	451 80	451 80
Adams,	3,576 96	1,280 43	2,296 53	190 73	1,471 16
Agawam,	–	–	–	407 00	407 00
Alford,	–	–	–	70 76	70 76
Amesbury,	2,583 00	1,501 34	1,081 66	1,258 84	2,760 18
Amherst,	4,117 50	2,264 09	1,853 41	999 80	3,263 89
Andover,	2,062 50	790 36	1,272 14	15,958 22	16,748 58
Arlington,	2,184 00	1,786 15	397 85	6,859 01	8,645 16
Ashburnham,	–	–	–	910 28	910 28
Ashby,	–	–	–	3,533 32	3,533 32
Ashfield,	–	–	–	233 57	233 57
Ashland,	–	–	–	32 27	32 27
Athol,	5,330 25	2,051 75	3,278 50	193 78	2,245 53
Attleborough,	5,400 00	4,261 30	1,138 70	599 55	4,860 85
Auburn,	–	–	–	8 56	8 56
Avon,	–	–	–	43 12	43 12
Ayer,	2,215 12	994 34	1,220 78	82 76	1,077 10
Barnstable,	1,859 00	1,277 42	581 58	1,672 94	2,950 36
Barre,	187 50	180 79	6 71	344 29	525 08
Becket,	–	–	–	387 12	387 12
Bedford,	–	–	–	878 69	878 69
Belchertown,	–	–	–	334 39	334 39
Bellingham,	–	–	–	175 38	175 38
Belmont,	–	–	–	2,165 09	2,165 09
Berkley,	–	–	–	403 63	403 63
Berlin,	–	–	–	241 78	241 78
Bernardston,	–	–	–	339 63	339 63
Beverly,	6,075 00	3,775 45	2,299 55	17,506 14	21,281 59

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Billerica,	–	–	–	$412 80	$412 80
Blackstone,	–	–	–	388 71	388 71
Blandford,	–	–	–	116 24	116 24
Bolton,	–	–	–	67 12	67 12
Boston,	$898,400 20	$244,890 35	$653,509 85	15,971 58	260,861 93
Bourne,	–	–	–	207 94	207 94
Boxborough,	–	–	–	2 85	2 85
Boxford,	–	–	–	590 50	590 50
Boylston,	–	–	–	71 88	71 88
Braintree,	–	–	–	1,064 00	1,064 00
Brewster,	–	–	–	395 85	395 85
Bridgewater,	–	–	–	805 42	805 42
Brimfield,	–	–	–	28 41	28 41
Brockton,	9,835 22	5,433 90	4,401 32	1,240 53	6,674 43
Brookfield,	–	–	–	221 49	221 49
Brookline,	–	–	–	37,784 09	37,784 09
Buckland,	–	–	–	157 52	157 52
Burlington,	–	–	–	55 19	55 19
Cambridge,	7,650 00	3,326 99	4,323 01	18,740 89	22,067 88
Canton,	1,960 00	1,040 25	919 75	1,906 77	2,947 02
Carlisle,	–	–	–	930 05	930 05
Carver,	–	–	–	100 35	100 35
Charlemont,	–	–	–	154 48	154 48
Charlton,	–	–	–	64 05	64 05
Chatham,	–	–	–	1,287 61	1,287 61
Chelmsford,	–	–	–	523 67	523 67
Chelsea,	1,754 80	807 97	946 83	1,233 61	2,041 58
Cheshire,	–	–	–	415 63	415 63
Chester,	–	–	–	26 33	26 33
Chesterfield,	–	–	–	92 76	92 76
Chicopee,	–	–	–	1,231 41	1,231 41

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Chilmark,	–	–	–	$113 67	$113 67
Clarksburg,	–	–	–	–	–
Clinton,	$3,179 61	$1,100 47	$2,079 14	42 53	1,143 00
Cohasset,	–	–	–	2,113 24	2,113 24
Colrain,	–	–	–	365 32	365 32
Concord,	2,100 00	1,124 94	975 06	1,615 55	2,740 49
Conway,	710 79	243 53	467 26	259 60	503 13
Cummington,	–	–	–	15 98	15 98
Dalton,	–	–	–	2,474 00	2,474 00
Dana,	–	–	–	194 06	194 06
Danvers,	1,637 60	1,002 61	634 99	541 53	1,544 14
Dartmouth,	–	–	–	3,447 00	3,447 00
Dedham,	3,132 00	1,149 62	1,982 38	2,312 89	3,462 51
Deerfield,	452 76	215 18	237 58	340 84	556 02
Dennis,	–	–	–	1,010 94	1,010 94
Dighton,	–	–	–	590 64	590 64
Douglas,	–	–	–	207 99	207 99
Dover,	–	–	–	661 23	661 23
Dracut,	–	–	–	22 15	22 15
Dudley,	–	–	–	163 95	163 95
Dunstable,	–	–	–	588 87	588 87
Duxbury,	–	–	–	300 21	300 21
East Bridgewater,	–	–	–	439 98	439 98
East Longmeadow,	–	–	–	128 19	128 19
Eastham,	–	–	–	12 80	12 80
Easthampton,	1,463 00	629 15	833 85	436 12	1,065 27
Easton,	2,174 55	1,361 50	813 05	1,631 09	2,992 59
Edgartown,	348 00	287 34	60 66	347 54	634 88
Egremont,	–	–	–	33 30	33 30
Enfield,	–	–	–	301 57	301 57
Erving,	–	–	–	124 50	124 50

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Essex,	–	–	–	$939 88	$939 88
Everett,	–	–	–	157 23	157 23
Fairhaven,	$1,740 00	$500 64	$1,239 36	1,941 37	2,442 01
Fall River,	54,164 80	28,127 01	26,037 79	1,393 29	29,520 30
Falmouth,	918 00	718 49	199 51	2,041 44	2,759 93
Fitchburg,	11,573 80	6,273 10	5,300 70	1,909 11	8,182 21
Florida,	–	–	–	–	–
Foxborough,	844 80	716 00	128 80	296 26	1,012 26
Framingham,	3,240 00	609 76	2,630 24	3,209 79	3,819 55
Franklin,	4,800 00	2,839 80	1,960 20	233 35	3,073 15
Freetown,	–	–	–	1,103 57	1,103 57
Gardner,	6,224 50	3,288 49	2,936 01	317 44	3,605 93
Gay Head,	–	–	–	14 33	14 33
Georgetown,	792 00	305 85	486 15	48 54	354 39
Gill,	–	–	–	22 94	22 94
Gloucester,	10,301 40	7,799 30	2,502 10	1,575 59	9,374 89
Goshen,	–	–	–	7 35	7 35
Gosnold,	–	–	–	3 52	3 52
Grafton,	–	–	–	183 98	183 98
Granby,	–	–	–	137 05	137 05
Granville,	–	–	–	107 74	107 74
Great Barrington,	4,205 00	1,698 84	2,506 16	389 38	2,088 22
Greenfield,	8,257 40	4,351 88	3,905 52	2,038 44	6,390 32
Greenwich,	–	–	–	61 78	61 78
Groton,	–	–	–	850 66	850 66
Groveland,	–	–	–	197 81	197 81
Hadley,	–	–	–	448 12	448 12
Halifax,	–	–	–	17 82	17 82
Hamilton,	–	–	–	818 22	818 22
Hampden,	–	–	–	10 29	10 29
Hancock,	–	–	–	93 22	93 22

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Hanover,	–	–	–	$481 06	$481 06
Hanson,	–	–	–	33 17	33 17
Hardwick,	–	–	–	446 95	446 95
Harvard,	–	–	–	311 38	311 38
Harwich,	$4,720 00	$1,227 08	$3,492 92	234 38	1,461 46
Hatfield,	–	–	–	782 60	782 60
Haverhill,	23,005 44	15,542 76	7,462 68	3,056 92	18,598 68
Hawley,	–	–	–	2 01	2 01
Heath,	–	–	–	–	–
Hingham,	1,406 30	815 96	590 34	2,017 62	2,833 58
Hinsdale,	–	–	–	65 80	65 80
Holbrook,	–	–	–	2,253 16	2,253 16
Holden,	–	–	–	6 41	6 41
Holland,	–	–	–	–	–
Holliston,	–	–	–	588 48	588 48
Holyoke,	24,560 00	9,258 96	15,301 04	3,644 00	12,902 96
Hopedale,	–	–	–	14,976 60	14,976 60
Hopkinton,	145 53	38 04	107 49	397 15	435 19
Hubbardston,	–	–	–	118 36	118 36
Hudson,	2,943 50	1,798 23	1,145 27	201 72	1,999 95
Hull,	–	–	–	13 92	13 92
Huntington,	–	–	–	196 01	196 01
Ipswich,	768 75	197 95	570 80	2,345 08	2,543 03
Kingston,	–	–	–	1,075 14	1,075 14
Lakeville,	–	–	–	463 94	463 94
Lancaster,	–	–	–	3,905 68	3,905 68
Lanesborough,	–	–	–	7 50	7 50
Lawrence,	4,840 00	2,363 62	2,476 38	1,641 29	4,004 91
Lee,	3,041 92	900 74	2,141 18	393 30	1,294 04
Leicester,	–	–	–	605 42	605 42
Lenox,	880 00	406 06	473 94	247 04	654 10

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Leominster,	$6,325 00	$5,084 62	$1,240 38	$837 90	$5,922 52
Leverett,	–	–	–	6 59	6 59
Lexington,	–	–	–	3,769 48	3,769 48
Leyden,	–	–	–	180 29	180 29
Lincoln,	–	–	–	856 77	856 77
Littleton,	–	–	–	219 71	219 71
Longmeadow,	–	–	–	616 46	616 46
Lowell,	24,291 50	13,158 96	11,132 54	3,700 35	16,859 31
Ludlow,	–	–	–	31 17	31 17
Lunenburg,	–	–	–	133 49	133 49
Lynn,	23,629 20	16,004 14	7,625 06	2,684 97	18,689 11
Lynnfield,	–	–	–	60 20	60 20
Malden,	4,857 60	2,606 96	2,250 64	3,420 53	6,027 49
Manchester,	–	–	–	8,658 46	8,658 46
Mansfield,	1,240 00	1,124 60	115 40	158 76	1,283 36
Marblehead,	2,363 90	1,257 43	1,106 47	1,196 39	2,453 82
Marion,	–	–	–	1,540 53	1,540 53
Marlborough,	6,306 30	4,602 02	1,704 28	1,201 25	5,803 27
Marshfield,	–	–	–	362 79	362 79
Mashpee,	–	–	–	–	–
Mattapoisett,	–	–	–	607 92	607 92
Maynard,	–	–	–	64 46	64 46
Medfield,	–	–	–	432 50	432 50
Medford,	–	–	–	4,528 64	4,528 64
Medway,	–	–	–	100 45	100 45
Melrose,	3,060 00	2,045 15	1,014 85	1,933 35	3,978 50
Mendon,	–	–	–	475 20	475 20
Merrimac,	2,880 00	1,021 01	1,858 99	142 23	1,163 24
Methuen,	2,090 00	1,014 06	1,075 94	534 84	1,548 90
Middleborough,	1,500 00	1,122 81	377 19	1,035 60	2,158 41
Middlefield,	–	–	–	5 55	5 55

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Middleton,	–	–	–	$6 12	$6 12
Milford,	$11,778 19	$4,610 05	$7,168 14	170 62	4,780 67
Millbury,	895 00	223 37	671 63	118 60	341 97
Millis,	–	–	–	101 65	101 65
Milton,	2,012 50	819 04	1,193 46	10,420 29	11,239 33
Monroe,	–	–	–	–	–
Monson,	2,979 44	1,083 78	1,895 66	272 66	1,356 44
Montague,	2,575 00	693 64	1,881 36	421 18	1,114 82
Monterey,	–	–	–	20 79	20 79
Montgomery,	–	–	–	–	–
Mount Washington,	–	–	–	–	–
Nahant,	–	–	–	6,298 36	6,298 36
Nantucket,	1,800 00	1,199 46	600 54	351 03	1,550 49
Natick,	3,500 00	2,654 54	845 46	1,202 28	3,856 82
Needham,	–	–	–	2,916 75	2,916 75
New Ashford,	–	–	–	–	–
New Bedford,	69,595 80	29,525 63	40,070 17	3,665 78	33,191 41
New Braintree,	–	–	–	73 26	73 26
New Marlborough,	–	–	–	47 64	47 64
New Salem,	–	–	–	231 39	231 39
Newbury,	–	–	–	4,455 78	4,455 78
Newburyport,	9,692 40	5,211 58	4,480 82	3,376 57	8,588 15
Newton,	1,827 00	1,354 89	472 11	50,805 43	52,160 32
Norfolk,	–	–	–	182 96	182 96
North Adams,	4,549 23	1,927 99	2,621 24	251 21	2,179 20
North Andover,	–	–	–	3,791 56	3,791 56
North Attleborough,	1,992 31	1,124 40	867 91	203 63	1,328 03
North Brookfield,	–	–	–	92 33	92 33
North Reading,	–	–	–	115 86	115 86
Northampton,	13,105 80	4,315 87	8,789 93	997 36	5,313 23
Northborough,	1,470 00	900 97	569 03	382 58	1,283 55

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Northbridge,	$2,926 00	$2,224 95	$701 05	$178 96	$2,403 91
Northfield,	–	–	–	153 14	153 14
Norton,	–	–	–	539 96	539 96
Norwell,	–	–	–	892 69	892 69
Norwood,	1,235 00	904 84	330 16	8,605 98	9,510 82
Oak Bluffs,	–	–	–	46 74	46 74
Oakham,	–	–	–	28 50	28 50
Orange,	3,520 00	1,408 21	2,111 79	390 37	1,798 58
Orleans,	–	–	–	9,350 21	9,350 21
Otis,	–	–	–	20 81	20 81
Oxford,	–	–	–	198 09	198 09
Palmer,	1,640 00	795 72	844 28	220 95	1,016 67
Paxton,	–	–	–	–	–
Peabody,	4,235 00	2,040 12	2,194 88	1,046 28	3,086 40
Pelham,	–	–	–	27 17	27 17
Pembroke,	–	–	–	43 72	43 72
Pepperell,	935 00	823 92	111 08	183 00	1,006 92
Peru,	–	–	–	–	–
Petersham,	–	–	–	136 17	136 17
Phillipston,	–	–	–	86 66	86 66
Pittsfield,	18,742 50	9,568 14	9,174 36	1,099 04	10,667 18
Plainfield,	–	–	–	7 35	7 35
Plainville,	–	–	–	27 50	27 50
Plymouth,	8,625 60	4,100 59	4,525 01	1,148 47	5,249 06
Plympton,	–	–	–	25 66	25 66
Prescott,	–	–	–	23 06	23 06
Princeton,	–	–	–	215 02	215 02
Provincetown,	1,030 45	706 04	324 41	182 93	888 97
Quincy,	9,240 00	6,140 27	3,099 73	888 59	7,028 86
Randolph,	–	–	–	1,411 49	1,411 49
Raynham,	–	–	–	1,435 37	1,435 37

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Reading,	$975 00	$461 48	$513 52	$538 70	$1,000 18
Rehoboth,	–	–	–	–	–
Revere,	–	–	–	111 32	111 32
Richmond,	–	–	–	243 10	243 10
Rochester,	–	–	–	23 29	23 29
Rockland,	–	–	–	165 82	165 82
Rockport,	412 50	245 87	166 63	231 95	477 82
Rowe,	–	–	–	131 11	131 11
Rowley,	–	–	–	89 68	89 68
Royalston,	–	–	–	766 54	766 54
Russell,	–	–	–	11 12	11 12
Rutland,	–	–	–	1 77	1 77
Salem,	4,819 50	2,180 90	2,638 60	4,068 88	6,249 78
Salisbury,	–	–	–	93 78	93 78
Sandisfield,	–	–	–	–	–
Sandwich,	–	–	–	334 39	334 39
Saugus,	–	–	–	237 40	237 40
Savoy,	–	–	–	23 09	23 09
Scituate,	–	–	–	599 74	599 74
Seekonk,	–	–	–	–	–
Sharon,	–	–	–	372 05	372 05
Sheffield,	–	–	–	3,114 82	3,114 82
Shelburne,	2,040 00	517 22	1,522 78	201 74	718 96
Sherborn,	–	–	–	1,372 14	1,372 14
Shirley,	–	–	–	94 07	94 07
Shrewsbury,	–	–	–	52 91	52 91
Shutesbury,	–	–	–	–	–
Somerset,	–	–	–	700 89	700 89
Somerville,	2,669 60	1,136 71	1,532 89	3,440 61	4,577 32
South Hadley,	–	–	–	2,676 91	2,676 91
Southampton,	–	–	–	115 54	115 54

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Southborough,	–	–	–	$4,273 60	$4,273 60
Southbridge,	$3,868 05	$1,486 15	$2,381 90	361 94	1,848 09
Southwick,	–	–	–	83 06	83 06
Spencer,	2,537 50	1,670 80	866 70	790 48	2,461 28
Springfield,	43,167 50	14,840 69	28,326 81	4,973 09	19,813 78
Sterling,	–	–	–	204 75	204 75
Stockbridge,	3,150 00	1,671 83	1,478 17	822 64	2,494 47
Stoneham,	1,122 90	853 86	269 04	62 86	916 72
Stoughton,	–	–	–	248 08	248 08
Stow,	–	–	–	185 77	185 77
Sturbridge,	–	–	–	75 28	75 28
Sudbury,	–	–	–	536 14	536 14
Sunderland,	–	–	–	148 21	148 21
Sutton,	–	–	–	5 84	5 84
Swampscott,	–	–	–	5,950 18	5,950 18
Swansea,	–	–	–	2,322 54	2,322 54
Taunton,	28,017 00	16,968 33	11,048 67	2,875 74	19,844 07
Templeton,	–	–	–	1,893 76	1,893 76
Tewksbury,	–	–	–	170 54	170 54
Tisbury,	605 00	86 90	518 10	125 30	212 20
Tolland,	–	–	–	–	–
Topsfield,	–	–	–	507 30	507 30
Townsend,	1,700 00	1,430 72	269 28	548 96	1,979 68
Truro,	–	–	–	119 41	119 41
Tyngsborough,	–	–	–	112 06	112 06
Tyringham,	–	–	–	104 77	104 77
Upton,	–	–	–	49 11	49 11
Uxbridge,	1,295 00	759 07	535 93	274 26	1,033 33
Wakefield,	2,534 50	2,037 64	496 86	1,304 37	3,342 01
Wales,	–	–	–	15 72	15 72
Walpole,	–	–	–	491 46	491 46

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Waltham,	$2,798 40	$1,965 87	$832 53	$544 66	$2,510 53
Ware,	5,443 50	2,199 22	3,244 28	135 75	2,334 97
Wareham,	1,606 00	1,229 15	376 85	622 36	1,851 51
Warren,	–	–	–	228 52	228 52
Warwick,	–	–	–	113 41	113 41
Washington,	–	–	–	–	–
Watertown,	1,649 83	1,089 57	560 26	683 39	1,772 96
Wayland,	–	–	–	1,200 14	1,200 14
Webster,	1,431 00	527 11	903 89	351 86	878 97
Wellesley,	1,050 00	530 25	519 75	5,452 89	5,983 14
Wellfleet,	–	–	–	105 51	105 51
Wendell,	–	–	–	–	–
Wenham,	–	–	–	1,754 90	1,754 90
West Boylston,	–	–	–	28 60	28 60
West Bridgewater,	–	–	–	364 86	364 86
West Brookfield,	–	–	–	98 81	98 81
West Newbury,	–	–	–	666 06	666 06
West Springfield,	–	–	–	1,898 93	1,898 93
West Stockbridge,	–	–	–	267 20	267 20
West Tisbury,	–	–	–	846 97	846 97
Westborough,	925 00	838 91	86 09	397 16	1,236 07
Westfield,	8,431 81	4,874 35	3,557 46	512 68	5,387 03
Westford,	–	–	–	482 84	482 84
Westhampton,	–	–	–	125 61	125 61
Westminster,	–	–	–	555 99	555 99
Weston,	–	–	–	4,340 82	4,340 82
Westport,	–	–	–	1,189 57	1,189 57
Westwood,	–	–	–	872 46	872 46
Weymouth,	1,725 00	1,070 90	654 10	1,091 34	2,162 24
Whately,	–	–	–	483 05	483 05
Whitman,	694 95	518 82	176 13	440 69	959 51

Analysis of Tax paid by National Banks, etc. — Concluded.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Wilbraham,	–	–	–	$167 93	$167 93
Williamsburg,	–	–	–	545 13	545 13
Williamstown,	$591 85	$326 99	$264 86	183 57	510 56
Wilmington,	–	–	–	62 44	62 44
Winchendon,	4,918 32	1,845 84	3,072 48	311 56	2,157 40
Winchester,	900 00	784 17	115 83	4,134 73	4,918 90
Windsor,	–	–	–	–	–
Winthrop,	–	–	–	576 83	576 83
Woburn,	2,968 00	2,859 26	108 74	1,037 57	3,896 83
Worcester,	23,048 00	8,918 78	14,129 22	5,033 03	13,951 81
Worthington,	–	–	–	52 88	52 88
Wrentham,	1,039 50	740 35	299 15	205 24	945 59
Yarmouth,	1,500 00	613 87	886 13	991 15	1,605 02
	$1,563,515 93	$584,013 27	$979,502 66	$472,926 48	$1,056,939 75

TABLE C. — *Returns of Property exempted from Taxation (Acts of 1909, Chapter 490, Part III., Section 3).*

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Abington,	$4,800	$17,500	–	–	$62,400	–	$84,700
Acton,	–	–	–	–	23,850	–	23,850
Acushnet,	–	–	–	–	15,850	–	15,850
Adams,	33,000	41,500	–	–	300,800	–	375,300
Agawam,	2,750	–	–	–	26,000	–	28,750
Alford,	–	–	–	–	1,525	–	1,525
Amesbury,	2,000	30,000	–	–	339,000	$7,500	378,500
Amherst,	4,671,939	5 000	–	–	164,500	3,000	4,844,439
Andover,	1,690,599	9,500	–	–	215,600	–	1,915,699
Arlington,	13,216	27,836	–	–	241,597	–	282,649
Ashburnham,	114,000	–	–	–	47,000	–	161,000
Ashby,	–	5,300	–	–	13,000	–	18,300
Ashfield,	450	–	–	–	12,450	–	12,900
Ashland,	–	–	–	–	34,000	–	34,000
Athol,	–	25,000	–	–	65,210	10,000	100,210
Attleborough,	12,800	105,850	–	–	308,710	–	427,360
Auburn,	–	–	–	–	18,350	–	18,350
Avon,	–	13,500	–	–	16,000	–	29,500
Ayer,	–	–	–	–	52,900	–	52,900
Barnstable,	171,160	8,000	–	–	77,150	9,500	265,810
Barre,	69,000	–	–	–	74,600	7,795	151,395
Becket,	1,906	–	–	–	17,700	–	19,606

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Bedford,	–	$18,033	–	–	$11,000	–	$29,033
Belchertown,	–	–	–	–	26,400	–	26,400
Bellingham,	–	–	–	–	9,500	–	9,500
Belmont,	–	1,972,128	–	–	66,500	–	2,038,628
Berkley,	$9,875	–	–	–	8,315	–	18,190
Berlin,	–	–	–	–	10,000	–	10,000
Bernardston,	10,000	–	–	–	14,000	–	24,000
Beverly,	18,000	213,175	$3,750	–	429,375	–	664,300
Billerica,	19,500	19,636	2,649	–	68,350	–	110,135
Blackstone,	–	–	–	–	52,700	–	52,700
Blandford,	5,000	–	–	–	12,000	$4,200	21,200
Bolton,	–	–	–	–	11,800	600	12,400
Boston,	13,148,300	15,942,000	10,400	$5,842,600	24,708,000	470,000	60,121,300
Bourne,	–	–	–	–	22,600	–	22,600
Boxborough,	–	–	–	–	3,300	–	3,300
Boxford,	3,150	–	–	–	8,100	–	11,250
Boylston,	–	–	–	–	3,800	–	3,800
Braintree,	610,620	–	–	–	114,600	–	725,220
Brewster,	1,050	–	–	–	4,200	–	5,250
Bridgewater,	–	–	–	–	90,800	–	90,800
Brimfield,	109,300	–	–	–	19,600	–	128,900
Brockton,	30,850	137,150	27,600	–	976,400	95,250	1,267,250
Brookfield,	–	–	–	–	52,450	–	52,450
Brookline,	90,500	221,600	–	90,000	1,100,000	–	1,502,100

Buckland,	–	–	–	–	15,000	–	15,000
Burlington,	–	–	–	–	4,100	–	4,100
Cambridge,	33,728,097	1,937,997	–	1,425,400	2,012,500	–	39,103,994
Canton,	2,500	1,600	–	–	142,000	–	146,100
Carlisle,	–	–	–	–	14,000	–	14,000
Carver,	–	–	–	–	7,775	–	7,775
Charlemont,	–	–	–	–	4,150	3,800	7,950
Charlton,	–	198,468	–	–	25,020	–	223,488
Chatham,	63,000	1,680	–	–	15,000	–	79,680
Chelmsford,	5,000	–	–	–	36,900	–	41,900
Chelsea,	–	689,950	–	–	825,000	–	1,514,950
Cheshire,	2,800	–	–	–	7,900	–	10,700
Chester,	–	–	–	–	9,580	–	9,580
Chesterfield,	–	–	–	–	3,000	–	3,000
Chicopee,	108,500	3,450	14,000	–	330,930	–	456,880
Chilmark,	–	–	–	–	1,300	–	1,300
Clarksburg,	–	–	–	–	1,500	–	1,500
Clinton,	71,000	90,500	–	–	297,700	–	459,200
Cohasset,	35,000	–	–	–	108,600	–	143,600
Colrain,	–	2,050	–	–	4,500	–	6,550
Concord,	1,899,718	113,518	–	–	218,027	–	2,231,263
Conway,	102,658	–	–	–	21,850	–	124,508
Cummington,	11,000	–	–	–	7,300	3,700	22,000
Dalton,	–	20,500	3,760	–	79,510	–	103,770
Dana,	–	–	–	–	12,400	–	12,400
Danvers,	169,800	10,000	–	–	120,500	–	300,300
Dartmouth,	5,600	–	–	–	22,825	–	28,425

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Dedham,	$9,500	$9,900	–	–	$198,700	–	$218,100
Deerfield,	52,540	2,228	–	$11,800	18,600	–	85,168
Dennis,	10,500	15,000	–	–	6,000	–	31,500
Dighton,	–	–	–	–	24,125	–	24,125
Douglas,	15,000	–	–	–	24,000	–	39,000
Dover,	6,200	–	–	–	5,700	–	11,900
Dracut,	–	–	–	–	27,450	–	27,450
Dudley,	31,000	–	–	–	20,000	–	51,000
Dunstable,	–	–	–	–	6,200	–	6,200
Duxbury,	35,700	–	–	–	38,190	–	73,890
East Bridgewater,	–	–	–	–	33,650	–	33,650
East Longmeadow,	–	–	–	–	14,550	–	14,550
Eastham,	–	–	–	–	4,600	–	4,600
Easthampton,	504,600	–	$1,000	–	179,700	–	685,300
Easton,	26,460	396,870	–	–	107,774	–	531,104
Edgartown,	1,000	–	–	–	41,800	–	42,800
Egremont,	–	–	–	–	7,650	–	7,650
Enfield,	2,000	–	–	–	20,000	–	22,000
Erving,	–	–	–	–	4,200	–	4,200
Essex,	–	–	–	–	14,500	–	14,500
Everett,	–	29,700	–	–	313,700	–	343,400
Fairhaven,	150,000	4,000	–	–	522,050	–	676,050
Fall River,	695,250	1,079,455	–	–	2,280,350	–	4,055,055

Falmouth,	6,000	2,000	–	45,000	106,100	–	159,100
Fitchburg,	285,546	231,951	–	–	738,300	–	1,255,797
Florida,	–	–	–	–	1,500	–	1,500
Foxborough,	1,500	3,500	–	–	47,400	–	52,400
Framingham,	13,250	140,793	–	–	191,700	$10,000	355,743
Franklin,	467,065	36,774	–	–	92,325	–	596,164
Freetown,	1,300	1,200	–	–	9,050	–	11,550
Gardner,	85,566	771,928	2,125	–	213,000	300	1,072,919
Gay Head,	–	–	–	–	1,000	–	1,000
Georgetown,	57,000	2,900	–	–	41,150	–	101,050
Gill,	1,512,709	–	–	–	4,600	–	1,517,309
Gloucester,	135,093	489,995	3,909	–	328,100	–	957,097
Goshen,	–	10,800	–	–	4,500	–	15,300
Gosnold,	–	7,000	–	–	550	–	7,550
Grafton,	–	–	–	–	59,600	–	59,600
Granby,	–	–	–	–	6,600	–	6,600
Granville,[1]	–	–	–	–	–	–	–
Great Barrington,	44,000	19,500	–	–	189,000	28,000	280,500
Greenfield,	24,850	41,500	–	–	135,800	8,300	210,450
Greenwich,	–	–	–	–	5,150	–	5,150
Groton,[1]	315,500	–	–	–	23,200	1,000	339,700
Groveland,	–	1,800	3,350	–	16,200	–	21,350
Hadley,	20,000	–	–	1,550	22,300	–	43,850
Halifax,	–	–	–	–	4,500	–	4,500
Hamilton,	–	–	–	–	20,150	–	20,150
Hampden,	–	–	–	–	13,125	–	13,125
Hancock,	–	–	–	–	4,775	–	4,775

[1] No return.

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Hanover,	$2,400	–	–	–	$16,025	–	$18,425
Hanson,	9,801	$8,195	–	–	12,350	–	30,346
Hardwick,	–	–	–	–	77,000	$6,200	83,200
Harvard,	–	–	–	–	22,000	–	22,000
Harwich,	2,100	–	–	–	16,580	–	18,680
Hatfield,	74,128	–	–	–	29,000	–	103,128
Haverhill,	496,521	463,131	–	–	720,775	–	1,680,427
Hawley,	–	–	–	–	4,050	–	4,050
Heath,	–	–	–	–	1,650	–	1,650
Hingham,	100,490	5,000	–	–	106,500	6,000	217,990
Hinsdale,	–	–	$3,380	–	10,200	–	13,580
Holbrook,	–	–	–	–	43,575	–	43,575
Holden,	–	–	–	–	26,000	–	26,000
Holland,	–	–	–	–	3,000	–	3,000
Holliston,	–	2,500	–	–	66,000	–	68,500
Holyoke,	661,960	699,220	39,850	–	1,255,660	–	2,656,690
Hopedale,	–	–	–	–	66,000	–	66,000
Hopkinton,	15,000	–	–	–	147,100	–	162,100
Hubbardston,	–	–	–	–	12,750	–	12,750
Hudson,	–	–	–	–	114,100	–	114,100
Hull,	1,000	181,750	–	–	32,405	–	215,155
Huntington,[1]	–	–	–	–	–	–	–
Ipswich,	32,000	198,600	–	–	58,300	–	288,900

Kingston,	–	–	–	–	24,550	–	24,550
Lakeville,	–	–	–	–	4,625	–	4,625
Lancaster,	–	57,385	–	$75,000	114,900	–	247,285
Lanesborough,	–	–	–	–	15,250	–	15,250
Lawrence,	570,975	610,900	10,300	–	1,240,425	–	2,432,600
Lee,	–	–	–	–	64,550	–	64,550
Leicester,	126,000	25,000	5,000	–	108,000	–	264,000
Lenox,	18,000	–	–	–	345,900	–	363,900
Leominster,	58,500	79,697	–	–	308,785	–	446,982
Leverett,	–	–	–	–	2,300	–	2,300
Lexington,	8,500	5,200	–	–	113,750	–	127,450
Leyden,	–	–	–	–	4,050	–	4,050
Lincoln,	–	55,500	–	–	40,500	–	96,000
Littleton,	–	–	–	–	18,000	5,200	23,200
Longmeadow,	15,400	29,983	–	–	17,800	–	63,183
Lowell,	729,714	1,746,191	24,163	–	2,359,750	–	4,859,818
Ludlow,	–	–	–	–	39,600	–	39,600
Lunenburg,	–	–	–	–	8,100	–	8,100
Lynn,	215,450	222,000	23,600	300	1,444,125	–	1,905,475
Lynnfield,	–	–	–	–	10,800	–	10,800
Malden,	391,900	236,800	–	–	662,000	–	1,290,700
Manchester,	–	–	–	–	66,975	–	66,975
Mansfield,	–	–	–	–	64,250	–	64,250
Marblehead,	20,800	11,011	–	2,100	99,400	–	133,311
Marion,	288,683	–	–	16,626	23,250	–	328,559

[1] No return.

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Marlborough,	$53,710	$25,140	–	$5,845	$242,905	–	$327,600
Marshfield,	3,800	3,500	–	–	28,800	$14,500	50,600
Mashpee,	60	–	–	–	2,490	–	2,550
Mattapoisett,	–	–	–	–	22,100	–	22,100
Maynard,	–	5,700	$3,000	–	40,500	–	49,200
Medfield,	–	3,000	–	–	39,500	–	42,500
Medford,	17,850	137,800	–	681,350	430,650	–	1,267,650
Medway,	500	3,625	–	–	53,000	–	57,125
Melrose,	43,975	49,275	–	–	370,775	–	464,025
Mendon,	–	–	–	–	5,700	–	5,700
Merrimac,	–	1,350	–	–	29,700	–	31,050
Methuen,	125,000	93,075	–	–	263,925	–	482,000
Middleborough,	42,549	2,100	–	–	124,350	–	168,999
Middlefield,	–	–	–	–	2,000	2,500	4,500
Middleton,	–	–	–	–	4,000	–	4,000
Milford,	66,100	101,450	–	–	169,800	–	337,350
Millbury,	–	16,500	–	–	47,900	–	64,400
Millis,	–	–	–	–	12,650	–	12,650
Milton,	418,326	90,574	–	–	89,500	–	598,400
Monroe,	–	–	–	–	675	–	675
Monson,	220,274	–	–	–	46,950	–	267,224
Montague,	14,000	80,200	7,575	–	94,000	–	195,775
Monterey,	–	–	–	–	2,500	–	2,500

Montgomery,	–	–	–	–	1,000	–	1,000
Mount Washington,	–	–	–	–	1,200	–	1,200
Nahant,	–	–	–	–	33,000	–	33,000
Nantucket,	37,000	16,620	–	21,700	82,900	1,000	159,220
Natick,	42,500	12,600	–	–	266,950	–	322,050
Needham,	–	16,075	–	–	92,000	–	108,075
New Ashford,	–	–	–	–	500	–	500
New Bedford,	387,693	2,301,448	575	289,096	1,505,950	–	4,484,762
New Braintree,	–	–	–	–	8,000	–	8,000
New Marlborough,	–	–	–	–	18,100	–	18,100
New Salem,	19,850	200	–	–	3,725	–	23,775
Newbury,	42,060	–	–	–	24,500	–	66,560
Newburyport,	200,262	735,405	–	–	277,000	–	1,212,667
Newton,	1,872,516	925,511	–	–	2,141,350	–	4,939,377
Norfolk,	–	29,326	–	–	11,966	–	41,292
North Adams,	308,500	142,800	1,500	–	681,500	20,000	1,154,300
North Andover,	–	–	–	–	64,250	–	64,250
North Attleborough,	–	–	–	–	178,640	–	178,640
North Brookfield,	12,500	–	–	–	71,150	–	83,650
North Reading,	–	–	–	–	7,600	–	7,600
Northampton,	4,590,282	349,272	17,354	91,718	661,200	–	5,709,826
Northborough,	–	–	–	–	38,000	–	38,000
Northbridge,	54,800	–	–	–	232,050	–	286,850
Northfield,	1,166,006	–	–	–	29,800	–	1,195,806
Norton,	467,740	–	–	–	27,900	–	495,640
Norwell,	2,600	2,800	–	–	13,550	–	18,950
Norwood,	–	2,888	–	–	263,000	–	265,888

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Oak Bluffs,	–	–	–	–	$28,200	–	$28,200
Oakham,	–	–	–	–	–	–	–
Orange,	–	$7,455	–	$1,000	77,400	–	85,855
Orleans,	–	–	–	–	9,550	–	9,550
Otis,	–	–	–	–	3,800	–	3,800
Oxford,	–	–	–	–	31,750	$6,500	38,250
Palmer,	$2,200	–	$2,375	–	118,500	5,300	128,375
Paxton,	–	–	–	–	4,000	–	4,000
Peabody,	55,000	56,500	–	–	170,300	20,000	301,800
Pelham,	–	–	–	–	7,500	–	7,500
Pembroke,	2,600	1,050	–	–	11,300	–	14,950
Pepperell,	–	–	–	–	31,100	–	31,100
Peru,	–	–	–	–	3,000	–	3,000
Petersham,	–	–	–	–	17,100	–	17,100
Phillipston,	2,350	–	–	–	5,150	–	7,500
Pittsfield,	521,283	1,161,889	32,316	–	1,167,850	–	2,883,338
Plainfield,	–	–	–	–	1,800	–	1,800
Plainville,	–	–	–	–	10,550	–	10,550
Plymouth,	33,647	353,844	–	–	239,600	–	627,091
Plympton,	3,800	–	–	–	3,400	–	7,200
Prescott,	–	–	–	–	1,050	–	1,050
Princeton,	–	23,127	–	–	8,600	–	31,727
Provincetown,	–	–	–	–	43,050	–	43,050

Quincy,	268,125	725,358	–	–	424,450	–	1,417,933
Randolph,	113,012	–	–	–	81,000	–	194,012
Raynham,	–	–	–	–	22,000	–	22,000
Reading,	–	9,550	–	–	191,450	13,800	214,800
Rehoboth,	10,419	1,000	–	–	9,800	–	21,219
Revere,	–	72,300	–	–	169,950	–	242,250
Richmond,	–	–	–	–	9,100	–	9,100
Rochester,	–	–	–	–	9,250	–	9,250
Rockland,	–	3,750	8,847	–	[1] 79,525	–	92,122
Rockport,	–	7,425	–	–	80,500	–	87,925
Rowe,	–	–	–	–	3,600	–	3,600
Rowley,	–	1,300	–	–	10,300	–	11,600
Royalston,	–	–	–	–	13,500	–	13,500
Russell,	–	–	–	–	7,450	–	7,450
Rutland,	9,000	–	–	–	14,900	–	23,900
Salem,	342,058	2,510,080	19,052	610,688	677,250	–	4,159,128
Salisbury,	–	–	–	–	12,100	–	12,100
Sandisfield,	–	–	–	–	6,000	–	6,000
Sandwich,	–	–	–	–	44,950	–	44,950
Saugus,	–	3,100	–	–	64,045	–	67,145
Savoy,	–	–	–	–	4,520	–	4,520
Scituate,	15,800	4,200	–	–	42,100	–	62,100
Seekonk,	4,500	–	–	–	7,400	–	11,900
Sharon,	–	146,352	–	–	42,550	–	188,902
Sheffield,	13,075	–	–	–	17,300	–	30,375
Shelburne,	71,454	–	–	–	33,450	–	104,904
Sherborn,	33,500	7,851	–	–	16,500	–	57,851

[1] 1912 return.

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Shirley,	–	$5,850	–	–	$45,600	–	$51,450
Shrewsbury,	–	–	$5,000	–	21,500	–	26,500
Shutesbury,	–	–	–	–	2,900	–	2,900
Somerset,	–	–	–	–	21,600	–	21,600
Somerville,	$1,014,500	358,000	–	–	1,368,200	–	2,740,700
South Hadley,	2,269,265	–	–	–	68,350	$1,200	2,338,815
Southampton,	4,100	–	–	–	8,000	–	12,100
Southborough,	253,872	–	–	–	60,550	–	314,422
Southbridge,	87,000	67,450	–	–	238,200	–	392,650
Southwick,	–	–	–	–	8,200	–	8,200
Spencer,	11,810	–	–	–	175,500	4,500	191,810
Springfield,	2,156,907	1,146,107	–	–	2,223,950	–	5,526,964
Sterling,	–	–	–	–	15,800	–	15,800
Stockbridge,	19,610	24,197	–	–	117,900	–	161,707
Stoneham,	–	113,000	–	–	161,211	–	274,211
Stoughton,	–	–	–	–	65,900	–	65,900
Stow,	–	–	–	–	19,450	–	19,450
Sturbridge,	–	–	–	–	28,200	19,000	47,200
Sudbury,	–	–	–	–	10,500	–	10,500
Sunderland,	–	–	–	–	10,100	–	10,100
Sutton,	–	–	–	–	34,350	–	34,350
Swampscott,	–	7,000	–	–	75,500	–	82,500
Swansea,	–	22,000	–	–	34,600	–	56,600

Taunton,	161,346	252,661	5,665	–	791,650	–	1,211,322
Templeton,	–	268,472	–	–	54,000	–	322,472
Tewksbury,	–	–	–	–	52,850	–	52,850
Tisbury,	6,060	–	–	–	25,715	–	31,775
Tolland,	–	–	–	–	1,650	–	1,650
Topsfield,[1]	–	–	–	–	–	–	–
Townsend,	–	–	–	–	19,550	–	19,550
Truro,	–	–	–	–	7,000	–	7,000
Tyngsborough,	–	–	–	–	8,500	–	8,500
Tyringham,	–	–	–	–	6,000	–	6,000
Upton,	–	–	–	–	35,700	–	35,700
Uxbridge,[1]	–	–	–	–	–	–	–
Wakefield,	–	39,700	–	–	298,000	20,000	357,700
Wales,	–	–	–	–	12,400	–	12,400
Walpole,	–	24,770	–	–	75,400	–	100,170
Waltham,	199,874	1,401,452	4,850	$120,925	518,500	–	2,245,601
Ware,	55,470	4,000	–	–	202,150	–	261,620
Wareham,	2,177	–	–	–	46,675	–	48,852
Warren,	66,200	–	–	–	46,000	–	112,200
Warwick,	–	–	–	300	3,850	–	4,150
Washington,	–	–	–	–	6,525	–	6,525
Watertown,	–	1,090,700	–	–	323,300	–	1,414,000
Wayland,	–	–	–	–	45,000	–	45,000
Webster,	34,800	–	–	–	169,090	–	203,890
Wellesley,	3,722,407	369,364	–	–	182,725	–	4,274,496
Wellfleet,	–	–	–	–	15,900	–	15,900

[1] No return.

Returns of Property exempted from Taxation, etc. — Concluded.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Wendell,	–	–	–	–	$1,200	–	$1,200
Wenham,	–	–	–	–	9,850	–	9,850
West Boylston,	–	–	–	–	49,975	–	49,975
West Bridgewater,	$264,473	–	–	–	11,500	–	275,973
West Brookfield,	–	–	–	–	29,000	–	29,000
West Newbury,	–	–	–	–	21,150	–	21,150
West Springfield,	–	–	–	–	115,000	–	115,000
West Stockbridge,	–	–	–	–	15,200	–	15,200
West Tisbury,	2,143	–	–	–	4,735	$2,900	9,778
Westborough,	–	–	–	–	120,600	–	120,600
Westfield,	59,457	$186,533	$18,000	–	263,030	–	527,020
Westford,	53,242	–	–	–	19,400	–	72,642
Westhampton,	–	–	–	–	6,050	–	6,050
Westminster,	–	–	–	–	8,700	250	8,950
Weston,	–	–	–	–	38,100	–	38,100
Westport,	–	–	–	–	29,385	–	29,385
Westwood,	–	–	–	–	22,000	–	22,000
Weymouth,	69,000	62,500	–	–	329,000	8,000	468,500
Whately,	–	–	–	–	5,540	–	5,540
Whitman,	–	7,300	–	–	95,200	–	102,500
Wilbraham,	273,371	–	–	–	33,700	–	307,071
Williamsburg,	15,000	–	–	–	51,900	–	66,900
Williamstown,	2,828,767	–	–	–	118,850	–	2,947,617

Wilmington, ...	–	–	–	–	19,225	–	19,225
Winchendon, ...	449,101	7,495	–	–	154,050	–	610,646
Winchester, ...	–	5,300	–	–	173,800	–	179,100
Windsor, ...	–	–	–	–	2,550	–	2,550
Winthrop, ...	2,000	–	–	–	83,550	–	85,550
Woburn, ...	120,739	158,620	–	–	356,050	–	635,409
Worcester, ...	3,056,800	1,067,700	23,000	$253,400	3,213,250	113,200	7,727,350
Worthington, ...	3,040	–	–	–	9,525	–	12,565
Wrentham, ...	–	328,053	–	–	25,292	–	353,345
Yarmouth, ...	31,500	–	–	–	45,475	–	76,975
	$94,403,196	$47,081,867	$327,945	$9,586,398	$76,733,332	$932,995	$229,065,733

TABLE D. — *Abstract of Returns of Property held for Literary, Benevolent, Charitable, Scientific and Other Purposes, reported under Acts of 1909, Chapter 490, Part I., Section 63.*

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Abbott Academy, Trustees of,	$258,000	$28,500	$200	$31,938	$17,073	$63,407	$10,450	$42,000	$2,708	$286,500	$167,776	$53,209	$48,258
Abraham Lincoln Post 11, G. A. R., Corporation.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Academy of the Assumption,	88,800	38,800	–	–	–	–	–	14,000	–	127,600	14,000	34,509	34,509
Academy of the Sacred Heart,	70,800	10,300	–	–	–	–	–	–	[2] 1,500	81,100	1,500	–	–
Adams Nervine Asylum,	120,000	3,000	104,800	71,281	216,192	475,354	–	6,000	27,256	123,000	900,883	56,371	60,508
Addison Gilbert Hospital,	72,000	–	–	–	16,249	128,405	–	7,000	2,861	72,000	154,515	15,577	15,443
Advent Christian Publication Society,	34,500	–	–	–	–	–	2,865	30,244	716	34,500	33,825	30,313	29,598
American Academy of Arts and Sciences.	105,457	–	–	23,576	38,071	41,587	48,600	15,000	6,029	105,457	172,863	12,087	10,559
American Advent Mission Society,	–	–	–	–	–	–	132	900	2,389	–	3,421	21,184	21,914
American Antiquarian Society,	184,900	–	15,100	7,500	28,868	241,569	–	100,000	6,978	184,900	400,015	19,275	16,337
American Baptist Foreign Mission Society.	–	–	418,432	6,014	60,811	760,929	13,500	6,000	47,727	–	1,313,413	1,130,051	1,147,257
American Board of Commissioners for Foreign Missions.	16,000	188,900	294,127	108,909	458,373	2,830,825	11,274	7,500	195,832	204,900	3,906,840	1,066,777	1,065,356
American College for Girls at Constantinople in Turkey.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
American Congregational Association,	332,000	286,000	2,500	–	4,400	4,000	–	50,000	6,905	618,000	[2] 67,805	65,889	58,984
American Humane Education Society,	–	–	2,040	–	95,611	63,082	–	–	4,580	–	165,313	17,270	24,821

American International College,	103,500	–	2,000	3,000	12,860	4,650	900	10,000	1,084	103,500	34,494	44,129	41,522
American Peace Society,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
American Ramabai Association,	–	[3] –	–	–	–	3,750	–	–	2,382	–	6,132	4,538	4,759
American School of Classical Studies at Athens, Trustees of the.	35,000	–	–	–	47,345	78,285	–	4,000	7,962	35,000	137,592	6,070	6,070
American Unitarian Association,	200,000	21,298	310,665	–	257,323	799,139	5,869	18,465	92,160	221,298	1,483,621	146,105	162,510
Amesbury and Salisbury Agricultural and Horticultural Society.	7,716	–	–	–	–	–	–	405	–	7,716	405	2,781	3,007
Amesbury and Salisbury Home for Aged Women.	10,000	400	–	600	–	4,000	32,988	–	–	10,400	37,588	1,797	297
Amesbury Public Library,	25,000	2,000	–	–	–	12,000	18,276	10,000	72	27,000	40,348	3,519	3,447
Amherst College, Trustees of,	900,731	24,450	119,274	115,755	348,257	2,013,368	19,874	188,000	2,947	925,181	2,807,475	200,642	213,002
Andover Theological Seminary, Trustees of.	248,390	27,327	223,350	1,200	54,212	564,371	–	–	–	275,717	843,133	43,065	32,484
Anna Jaques Hospital,	95,875	–	6,400	300	–	80,676	59,252	10,047	2,402	95,875	159,077	22,344	24,934
Associated Charities of Boston,	–	–	5,150	–	51,450	82,529	2,405	800	11,683	–	154,017	41,236	42,724
Association for the Relief of Aged and Destitute Women in Salem.	51,122	15,800	–	6,265	123,365	183,502	16,000	3,000	11,514	66,922	343,646	16,983	14,905
Association for the Relief of Aged Women of New Bedford.	–	–	4,000	14,700	44,838	166,074	9,662	–	856	–	240,130	12,712	12,818
Association for the Work of Mercy in the Diocese of Massachusetts.	15,850	–	–	–	5,280	10,760	696	1,000	857	15,850	18,593	5,208	4,761
Association of Sisters of Our Lady of Mercy.	52,100	–	–	–	–	–	7,619	16,550	–	52,100	24,169	21,712	21,093
Association of the Evangelical Lutheran Church for Works of Mercy.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Avon Home,	35,700	–	15,400	–	18,300	133,355	2,081	–	–	35,700	169,136	13,870	14,021
Ayer Home, Trustees of the,	25,200	–	13,000	–	–	287,481	4,928	–	2,213	25,200	307,622	12,631	11,946
Bancroft School,	27 863	–	–	–	–	–	–	1,000	–	27,863	1,000	12,402	12,332
Baptist Home,	21,500	–	5,300	–	5,125	40,063	245	–	1,482	21,500	52,215	7,116	7,271

[1] No return. [2] Par value. [3] Unknown.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Barnard Memorial,	$82,000	–	$5,500	–	$43,034	$48,154	$9,346	$3,000	$502	$82,000	$109,536	$9,484	$9,262
Battles Home,	6,000	–	–	–	–	–	2,000	–	–	6,000	2,000	1,087	1,072
Beneficent Society of the New England Conservatory of Music.	–	–	–	–	–	5,000	11,330	–	1,650	–	17,980	2,125	1,783
Benevolent Fraternity of Churches in the City of Boston.	150,000	$41,200	72,153	–	40,500	174,000	9,691	2,000	11,954	191,200	310,298	22,400	19,957
Benoth Israel Sheltering Home,	9,000	–	–	–	–	–	–	400	181	9,000	581	2,211	2,030
Berkeley Infirmary,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Berkshire Athenæum and Museum, Trustees of.	284,000	–	–	$20,000	–	12,600	–	60,000	5,683	284,000	98,283	17,734	12,050
Berkshire County Home for Aged Women.	40,000	50	5,000	4,000	4,000	79,203	9,379	3,000	2,178	40,050	106,760	19,632	10,199
Berkshire Schools Company,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Bertram Home for Aged Men,	7,500	4,300	–	5,250	58,200	85,500	–	–	2,366	11,800	151,316	9,663	6,941
Bethany Union for Young Women,	27,100	–	1,150	–	2,244	1,870	455	1,500	3,038	27,100	10,257	10,337	10,253
Bethel Help Association,	28,000	–	–	–	–	–	–	800	192	28,000	992	5,082	5,069
Bethesda Society,	–	–	–	525	9,280	5,920	28,911	–	9,138	–	53,774	2,557	2,852
Boston Academy of Notre Dame,	340,000	–	–	–	–	–	–	10,275	4,174	340,000	14,449	22,542	22,521
Boston Academy of the Sacred Heart,	117,000	–	–	–	–	–	–	7,393	482	117,000	7,875	19,857	19,375
Boston Architectural Club,	34,300	–	–	–	–	4,965	–	5,000	1,773	34,300	11,738	13,970	13,752
Boston Art Club,	175,000	–	–	–	–	3,600	–	10,000	1,800	175,000	15,400	29,622	39,609

Boston Association for the Relief and Control of Tuberculosis.	23,797	–	–	–	–	–	–	300	10,142	23,797	10,442	16,816	11,575
Boston Athenæum, Proprietors of,	199,303	37,000	40,000	36,410	452,039	240,924	175,000	457,170	6,982	236,303	1,408,525	60,709	55,868
Boston Baptist Bethel Society,	64,400	–	–	–	–	–	740	3,000	454	64,400	4,194	7,341	7,386
Boston Baptist Social Union,	15,900	1,059,100	–	–	–	4,000	–	–	7,515	1,075,000	11,515	80,300	71,149
Boston Children's Aid Society,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Boston Children's Friend Society,	30,000	–	1,000	1,300	10,850	86,900	–	500	2,205	30,000	102,755	18,666	20,172
Boston College, Trustees of,	740,000	41,200	41,600	4,515	34,043	92,720	12,000	35,500	19,200	781,200	239,578	94,325	154,694
Boston Dispensary,	167,000	9,000	–	29,630	47,446	230,835	–	7,500	2,051	176,000	317,462	45,626	53,577
Boston Ecclesiastical Seminary,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Boston Fatherless and Widows' Society.	–	–	44,150	4,400	39,277	29,200	–	–	640	–	117,667	8,399	7,464
Boston Floating Hospital,	–	–	–	–	–	37,821	–	79,791	16,998	–	134,610	44,024	44,683
Boston Home for Incurables,	52,700	–	–	800	139,262	339,779	–	–	19,717	52,700	499,558	21,869	16,704
Boston Industrial Home,	52,500	–	–	–	–	20,795	3,727	6,648	3,986	52,500	35,156	49,145	47,026
Boston Ladies' Bethel Society,	8,500	–	–	–	–	–	900	150	54	8,500	1,104	2,215	1,987
Boston Latin School Association,	–	–	–	–	8,450	15,758	1,288	15,000	2,011	–	42,507	990	1,046
Boston Library Society,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Boston Lying-in Hospital,	77,700	–	–	–	88,253	155,731	–	–	77,956	77,700	321,940	32,152	37,240
Boston Marine Society,	–	–	–	34,000	128,000	182,500	24,500	1,000	5,516	–	375,516	18,561	18,547
Boston Medical Library,	190,000	–	–	–	11,510	187,747	3,253	100,000	5,932	190,000	308,447	23,755	23,036
Boston Missionary and Church Extension Society of the M. E. Church.	40,000	7,000	6,650	–	1,000	7,400	398	–	3,000	47,000	18,448	16,652	13,465

[1] No return.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Boston North End Mission,	$16,000	$8,500	$2,500	–	$11,692	$13,586	$503	–	$1,416	$24,500	$29,697	$11,359	$11,153
Boston Pilots' Relief Society,	–	–	–	–	40,270	97,818	25,637	$65	2,717	–	166,507	9,872	9,051
Boston Police Relief Association,	–	4,500	117,500	–	–	–	–	–	18,264	4,500	135,764	42,571	28,708
Boston Port and Seamen's Aid Society, Managers of the.	44,000	35,200	–	$15,060	34,961	265,435	226	–	5,872	79,200	321,554	27,874	20,560
Boston Provident Association,	–	500	4,500	–	265,911	214,515	–	–	9,516	500	494,442	30,200	30,200
Boston Seaman's Friend Society, Managers of the.	25,000	39,400	–	–	5,199	10,875	8,146	2,000	1,309	64,400	27,529	17,845	18,269
Boston Society for the Care of Girls,	–	–	63,600	72,403	121,386	289,074	45,104	500	4,755	–	596,822	30,164	30,521
Boston Society of Decorative Art,	–	–	–	–	8,770	22,905	–	2,500	1,224	–	35,399	16,104	16,955
Boston Society of Natural History,	–	–	15,000	29,930	79,053	178,402	–	500,000	18,878	–	821,263	16,781	15,970
Boston Society of Redemptorist Fathers.	343,058	–	–	–	–	–	–	6,000	–	343,058	6,000	75,981	51,115
Boston University, Trustees of,	1,246,000	1,238,000	24,213	–	83,933	270,301	137,144	46,062	8,003	2,484,000	569,656	193,566	219,440
Boston Wesleyan Association,	–	–	137,000	–	–	254,928	106,000	560	17,496	–	515,984	26,807	20,441
Boston Young Men's Christian Association.	340,000	291,000	470,000	–	10,200	161,200	801	3,400	1,445	631,000	647,046	158,234	156,789
Boston Young Men's Christian Union,	650,000	45,200	–	–	–	453,603	985	20,000	38,537	695,200	513,125	137,311	98,989
Boston Young Women's Christian Association.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Bostonian Society,	–	–	–	–	–	52,000	–	5,000	1,651	–	58,651	11,761	7,371

Boys' Club of Lynn,	8,000	–	–	–	7,718	–	–	300	188	8,000	8,206	4,003	2,720
Boys' Club of Pittsfield,	70,000	16,000	–	–	81,381	12,000	236	3,000	149	86,000	96,766	11,666	11,177
Brackett Charitable Trust, Incorporated.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Bradford Academy, Trustees of,	161,365	–	–	529	–	30,105	1,635	10,000	21,369	161,365	63,638	128,697	122,597
Brigham Hospital,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
British Charitable Society,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Brockton Day Nursery,	1,000	–	–	–	–	–	–	1,000	845	1,000	1,845	2,139	1,949
Brockton Hospital Company,	86,200	–	750	–	4,997	65,606	27,655	16,000	8.702	86,200	123,710	31,260	31,319
Bromfield School, Trustees of,	15,000	[2] –	–	–	16,559	79,888	–	[3] –	10,205	15,000	106,652	5,644	3,856
Brooke House Corporation,	64,000	–	–	–	–	21,850	–	4,000	2,565	64,000	28,415	16,599	18,099
Brookline Day Nursery,	10,000	–	–	–	–	1,000	1,000	500	500	10,000	3,000	–	–
Brookline Friendly Society,	48,573	–	5,000	–	2,290	8,000	–	1,230	904	48,573	17,424	11,645	11,517
Buckingham School,	11,500	–	–	–	–	–	–	800	6,034	11,500	6,834	14,716	12,665
Bunker Hill Boys' Club Association of Charlestown.	8,000	–	–	–	–	–	1,150	2,475	228	8,000	3,853	4,448	4,489
Bunker Hill Monument Association,	171,161	–	–	–	–	–	–	500	1,607	171,161	2,107	–	–
Cambridge Homes for Aged People,	76,630	–	65,465	–	21,801	123,082	–	2,000	5,085	76,630	217,433	15,810	14,553
Cambridge Hospital,	137,945	–	175,833	7,656	95,741	128,254	6,126	10,414	7,260	137,945	431,284	27,561	36,231
Cambridge Masonic Hall Association,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Cambridge Relief Hospital,	15,000	–	–	–	–	–	–	2,500	239	15,000	2,739	9,779	10,169
Cambridge School for Girls Incorporated.	34,050	–	–	–	–	–	–	1,000	2,669	34,050	3,669	16,528	16,898
Cambridge Social Union,	25,500	20,000	–	–	–	–	–	1,500	–	45,500	1,500	7,164	7,161

[1] No return. [2] Unknown. [3] Uncertain value.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Cambridge Visiting Nursing Association.	$9,500	–	–	–	$2,530	$915	$3,672	$450	$64	$9,500	$7,631	$13,942	$13,884
Cambridge Young Men's Christian Association.	235,000	$15,000	–	–	5,760	–	2,700	18,000	–	250,000	26,460	24,000	32,000
Cambridge Young Women's Christian Association.	89,700	–	–	–	8,000	18,420	1,063	10,000	2,604	89,700	40,087	87,534	88,081
Cape Ann Scientific and Literary Association.	13,300	1,000	–	–	–	–	–	1,642	350	14,300	1,992	1,913	1,910
Carleton Home, Trustees of the,[1] .	–	–	–	–	–	–	–	–	–	–	–	–	–
Carmelite Convent of Boston, . .	56,400	3,400	–	–	–	–	–	500	–	59,800	500	–	–
Carney Hospital, ...	252,700	5,000	–	–	–	–	–	10,000	–	257,700	10,000	88,249	82,997
Cathedral Church of the Diocese of Massachusetts.	–	–	$55,000	–	143,534	219,950	707,121	–	35,121	–	1,160,726	44,594	–
Catholic Alumni Sodality of Boston, .	4,500	–	–	–	–	–	–	1,000	1,348	4,500	2,348	2,002	2,533
Catholic Literary Union, ...	11,000	–	–	–	–	–	–	2,000	10	11,000	2,010	3,019	3,020
Catholic Union of Boston, . .	32,000	–	–	–	–	–	200	3,550	4,371	32,000	8,121	9,784	8,015
Catholic Women's Club of Worcester, Mass.	12,600	–	–	–	–	–	–	1,000	–	12,600	1,000	2,250	1,940
Catholic Young Men's Lyceum,[1] .	–	–	–	–	–	–	–	–	–	–	–	–	–
Channing Home, ...	35,000	–	4,500	–	60,879	81,440	–	1,000	1,287	35,000	149,106	12,243	11,552
Charitable Association of the Boston Fire Department.	–	–	–	–	61,850	51,000	4,493	–	10,604	–	127,947	6,808	5,183
Charity of Edward Hopkins, Trustees of.	–	18,607	–	$12,149	3,542	23,495	–	–	3,432	18,607	42,618	3,439	3,439

Charles B. Haven Home for Aged Men in Peabody.	4,100	2,500	2,000	648	5,086	4,977	10,760	500	352	6,600	24,323	1,529	1,613
Cheverus Centennial School,	100,000	9,800	–	–	–	–	–	5,000	–	109,800	5,000	5,000	5,000
Cheverus School Corporation,	151,200	21,000	–	–	–	–	–	6,000	–	172,200	6,000	6,362	6,362
Children's Home, Lowell,	6,800	–	–	–	–	–	–	500	901	6,800	1,401	2,541	1,639
Children's Home Association (Northampton).	3,500	–	–	–	–	–	–	–	–	3,500	–	2,892	2,866
Children's Hospital,	333,500	71,900	–	–	138,884	952,699	–	5,419	11,831	405,400	1,108,833	77,609	83,124
Children's Island Sanitarium,	–	–	–	–	37,457	43,789	–	300	183	–	81,729	11,852	11,589
Children's Mission to the Children of the Destitute in the City of Boston.	145,400	–	6,000	–	81,825	305,160	8,238	–	5,563	145,400	406,786	39,961	40,712
Church Home for Orphan and Destitute Children.	51,000	32,700	17,900	–	38,946	87,998	9,000	–	804	83,700	154,648	[2] 15,326	16,660
Church of God and Saints of Christ,	3,500	–	–	–	–	–	–	706	–	3,500	706	2,768	4,080
City Library Association of Springfield,	559,500	6,000	–	–	25,145	84,270	70,000	260,000	18,810	565,500	458,225	126,265	164,585
City Missionary Society,	–	–	–	–	19,129	101,239	394	150	1,040	–	121,952	46,452	48,110
City Orphan Asylum,	80,500	–	–	–	–	–	–	28,237	–	80,500	28,237	23,913	15,233
Clark University, Trustees of,	603,200	195,900	839,500	275,238	675,540	1 953,125	60,892	150,000	48,148	799,100	4,002,443	197,197	157,172
Clarke School for the Deaf,	150,000	–	–	36,780	110,650	138,240	–	5,000	1,287	150,000	291,957	64,285	61,771
College of Physicians and Surgeons,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
College of the Holy Cross, Trustees of,	500,583	–	–	–	–	–	1,324	35,000	37,516	500,583	73,840	171,904	167,691
College Settlements Association,	22,200	18,200	–	–	–	–	–	–	–	40,400	–	9,404	9,389
Columbus Day Nursery of Cambridge,	4,300	1,400	–	–	–	–	–	–	–	5,700	–	–	–
Columbus Day Nursery of South Boston.	6,500	–	–	–	–	–	–	500	–	6,500	500	2,750	2,750
Commandery of the State of Massachusetts Military Order of the Loyal Legion of the United States.	–	–	–	–	–	20,000	–	40,000	5,166	–	65,166	8,653	8,529

[1] No return.

[2] Including donations.

Abstract of Returns of Property, etc. — Continued.

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Concord Antiquarian Society,	$3,000	–	–	–	–	–	$35	$5,000	$143	$3,000	$5,178	$383	$205
Concord Female Charitable Society,	–	–	–	–	–	–	2,400	–	42	–	2,442	434	663
Concord's Home for the Aged,	7,500	–	$1,250	–	$2,750	$50,038	380	–	508	7,500	54,926	2,413	2,195
Congregation of the Sisters of St. Joseph of Boston.	133,000	–	–	–	–	–	–	–	–	133,000	–	25,647	23,124
Congregational Education Society,	–	$36,000	215,878	$43,791	8,196	227,948	4,756	250	14,981	36,000	515,800	120,749	123,884
Congregational Sunday School and Publishing Society.	–	25	2,880	–	8,348	88,470	914	72,000	14,319	25	186,931	661,968	265,112
Consumptives' Home, Trustees of,	185,399	150	–	–	–	15,666	–	–	–	185,549	15,666	27,325	27,126
Convalescent Home of the Children's Hospital.	117,423	–	–	–	67,829	179,791	–	5,000	2,904	117,423	255,524	71,790	27,512
Convent of the Sacred Heart Corporation.	40,000	–	–	–	–	–	–	–	–	40,000	–	3,000	3,000
Cooley Dickinson Hospital,	110,532	–	–	6,700	–	35,000	2,263	10,454	817	110,532	55,234	–	–
Corporation of St. Anthony in New Bedford.	18,425	–	–	–	–	–	–	–	–	18,425	–	48,000	48,000
Corporation of the New Church Theological School.	80,000	12,500	78,600	650	44,000	48,000	–	2,000	1,144	92,500	174,394	13,755	13,381
Corporation of the Rebecca Pomroy Newton Home for Orphan Girls.	10,600	–	1,500	–	28,000	–	291	–	–	10,600	29,791	4,622	2,570
Corporation of the Ryder Home for Old People.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Daly Industrial School,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Dean Academy in the Town of Franklin.	150,000	4,800	11,100	–	100,305	32,050	5,883	4,000	1,000	154,800	154,338	54,432	54,003

Deerfield Academy and Dickinson High School, Trustees of.	14,000	3,080	12,475	12,700	–	3,500	4,722	2,000	58	17,080	35,455	7,102	7,099
Derby Academy, ...	5,000	–	–	1,080	26,886	7,100	571	–	25	5,000	35,662	2,469	2,362
Dispensary for Women, Incorporated,	–	–	–	–	–	–	–	200	100	–	300	1,295	1,247
Donations for Education in Turkey, Trustees of.	50,000	–	–	–	4,805	51,355	1,274	–	784	50,000	58,218	6,377	6,441
Dorothea Dix Hall Association,[1] .	–	–	–	–	–	–	–	–	–	–	–	–	–
Douglas Gift to the Brockton Day Nursery, Trustees of.	10,000	–	6,700	–	–	2,730	592	–	255	10,000	10,277	486	384
Dudley St. Baptist Church, Roxbury, Deacons of the.	–	–	1,300	–	1,868	13,668	666	–	17	–	17,519	796	779
Dukes County Academy, Trustees of,	3,400	–	–	–	–	–	9,020	–	–	3,400	9,020	347	36
E. K. Wilcox Post No. 16, Department of Massachusetts, G. A. R.	20,000	–	–	–	–	–	–	2,000	1,659	20,000	3,659	3,634	2,889
East Boston Catholic Literary Association.	10,000	–	–	–	–	–	–	2,000	228	10,000	2,228	4,325	4,096
Ecole St. Francois d' Assise, . .	30,000	–	–	–	–	–	–	500	–	30,000	500	4,338	4,338
Eliot School, Trustees of, ...	18,000	3,500	26,700	–	7,315	56,162	22	2,018	1,541	21,500	93,758	6,277	5,711
Ellen M. Gifford Sheltering Home Corporation.	21,100	–	–	–	1,500	113,950	2,000	100	1,066	21,100	118,616	6,735	6,957
Ellis Memorial and Eldredge House, Inc.	14,500	–	–	–	–	–	–	–	654	14,500	654	10,978	7,632
Episcopal Church Association, . .	29,000	–	–	–	–	–	–	2,000	683	29,000	2,683	3,600	3,264
Episcopal City Mission, ...	204,400	–	1,000	–	10,623	55,241	1,142	30,350	10,224	204,400	108,580	35,934	36,462
Episcopal Theological School, Trustees of the.	268,747	68,032	11,650	–	91,373	553,147	1,438	10,000	24,129	336,779	691,737	53,500	50,311
Essex Institute, ...	126,917	3,500	100	3,250	77,900	90,500	3,480	18,500	4,021	130,417	197,751	14,277	19,829
Evangelical Missionary Society in Massachusetts.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Evangelistic Association of New England.	–	850	–	–	–	–	–	500	1,069	850	1,569	11,166	10,096
Faith Home, ...	7,000	–	–	–	–	–	500	1,500	–	7,000	2,000	2,039	2,024

[1] No return.

Abstract of Returns of Property, etc. — Continued.

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Farm and Trades School, . . .	$43,075	$28,918	$5,000	$17,651	$42,817	$110,085	$9,720	$7,500	$7,826	$71,993	$200,599	$28,288	$38,119
Farrington Memorial Incorporated, .	52,540	–	–	–	108,278	79,095	–	1,325	5,237	52,540	193,935	11,550	6,046
Father Mathew Catholic Temperance Benefit Society in the City of Lawrence.	9,625	–	–	–	–	–	8	500	124	9,625	632	1,037	913
Father Mathew Mutual Benevolent Total Abstinence Society, Worcester.	20,000	300	–	–	–	–	1,000	1,000	374	20,300	2,374	3,546	3,059
Father Mathew Temperance Association, Lynn.	28,000	–	–	–	–	–	–	–	–	28,000	–	1,580	1,555
Father Mathew Total Abstinence and Benevolent Society of Florence.	6,000	–	–	–	–	–	15	500	39	6,000	554	479	642
Father Mathew Total Abstinence and Benevolent Society of Northampton.	10,000	–	–	–	–	–	200	500	100	10,000	800	1,000	700
Father Mathew Total Abstinence and Benevolent Society, Westfield.[1]	.	–	–	–	–	–	–	–	–	–	–	–	–
Father Mathew Total Abstinence Society of Dalton, Mass.	3,360	–	–	–	–	–	–	400	–	3,360	400	412	453
Father Mathew Total Abstinence Society of Salem, Massachusetts.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Faulkner Hospital Corporation,[1] .	–	–	–	–	–	–	–	–	–	–	–	–	–
Fellowes Athenæum in Roxbury, Trustees of the.	–	–	27,200	–	19,350	90,000	1,053	12,379	898	–	150,880	7,875	3,405
Finnish Labor Society, Saima, of Fitchburg.	11,700	–	–	–	2,150	–	–	4,044	162	11,700	6,356	9,791	9,640
Finnish Workingmen's Association of Boston.	4,000	–	–	–	–	–	–	200	16	4,000	216	1,127	1,339
Finnish Workingmen's Association of "Veli" of Quincy.	8,000	–	–	–	–	–	–	2,699	201	8,000	2,900	2,907	2,746

Finnish Workingmen's Association of Worcester.	8,000	–	–	–	–	–	–	1,400	402	8,000	1,802	1,744	1,341
First Spiritualist Ladies Aid Society of Boston.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Fitchburg Helping Hand Association,	68,800	–	–	–	–	–	–	1,600	164	68,800	1,764	11,651	11,486
Fitchburg Historical Society, . .	30,000	–	–	–	–	–	300	5,000	–	30,000	5,300	106	87
Fitchburg Home for Old Ladies, .	26,000	–	15,700	–	11,183	5,410	13,993	1,500	1,159	26,000	48,945	3,315	2,860
Fitchburg Union Aid Home for Children.	11,150	–	–	–	–	–	–	1,386	–	11,150	1,386	–	–
Fletcher Webster Post No. 13, G. A. R., Department of Massachusetts.	17,000	–	–	–	–	–	892	325	–	17,000	1,217	1,222	879
Forbes Library, Trustees of the . .	133,993	1,400	5,000	–	–	321,000	5,173	179,634	475	135,393	511,282	18,962	22,690
Forsyth Dental Infirmary for Children,	118,691	–	–	1,900	156,695	817,737	–	–	39,050	118,691	1,015,382	–	–
Framingham Hospital, ...	60,000	–	600	–	3,618	10,730	2,876	8,000	1,775	60,000	27,599	30,785	30,910
Frances E. Willard Settlement, . .	97,333	–	–	–	–	21,910	66	12,500	1,121	97,333	35,597	19,973	20,056
Franciscan Monastery of St. Clare, Boston, Mass.	58,100	–	–	–	–	–	–	1,000	–	58,100	1,000	–	–
Franciscan Sisters of the Immaculate Conception.	25,000	–	–	–	–	–	–	2,000	5,000	25,000	7,000	1,000	7,000
Franklin Library Association, . .	–	–	–	–	2,860	500	–	9,000	366	–	12,726	1,201	1,161
Franklin Square House, ...	262,705	–	–	–	500	8,000	1,868	41,767	15,666	262,705	67,801	195,565	195,910
Franklin Typographical Society, .	7,500	15,100	4,000	–	–	–	8,852	2,500	836	22,600	16,188	13,779	13,649
Frederick E. Weber Charities Corporation.	–	–	18,925	–	85,767	229,190	–	–	55,570	–	389,452	16,511	8,144
Free Home for Consumptives in the City of Boston.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Free Hospital for Women, . .	150,000	–	–	–	48,200	433,000	–	10,000	6,200	150,000	497,400	27,336	33,477
Free Reading Room, Incorporated, .	100,000	–	–	–	–	–	–	–	–	100,000	–	25,043	25,043
Friends Academy, New Bedford, .	21,000	–	–	–	–	7,885	1,532	–	226	21,000	9,643	533	324
Gate of Heaven School Association,[1] .	–	–	–	–	–	–	–	–	–	–	–	–	–

[1] No return.

Abstract of Returns of Property, etc. — Continued.

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General Charitable Society of Newburyport.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
German Aid Society of Boston, . .	–	$5,000	$14,900	–	[2] $500	[2] $12,400	$778	–	$358	$5,000	$28,936	$2,482	$2,124
German General School Association, .	$4,500	–	–	–	–	–	1,648	$580	42	4,500	2,270	1,166	1,124
German Ruth Society of Lawrence, Mass.	4,500	–	–	–	–	–	732	500	148	4,500	1,380	1,187	968
Gilbert Home for Aged and Indigent Persons.	9,000	–	500	–	500	62,013	10,439	–	8,471	9,000	81,923	4,742	3,338
Girls' Friendly Society Home,[1] . .	–	–	–	–	–	–	–	–	–	–	–	–	–
Gloucester Fishermen's Institute, .	12,000	8,000	–	–	–	[2] 29,500	–	1,000	1,310	20,000	31,810	6,457	4,671
Gloucester Lyceum and Sawyer Free Library.	25,000	–	–	–	936	40,144	1,326	15,500	4,893	25,000	62,799	7,143	5,516
Good Citizenship Association, . .	1,500	–	–	–	–	–	266	600	326	1,500	1,192	1,412	1,703
Good Shepherd Association of Springfield, Mass.	92,600	2,600	–	–	–	–	–	4,140	–	95,200	4,140	25,431	25,044
Grammar School in the Easterly Part of the Town of Roxbury, Trustees of.	51,000	231,800	81,150	$22,130	57,772	212,737	530	–	1,932	282,800	376,251	18,916	19,568
Grand Lodge of Masons in Massachusetts, Master, Wardens and Members of the.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Greendale Village Improvement Society.	6,180	–	–	–	–	–	2,558	300	58	6,180	2,916	1,014	956
Grey Nuns' Home, ...	60,500	–	–	–	–	–	10,434	4,330	263	60,500	15,027	30,973	20,275
Guild of St. Elizabeth, ...	8,000	–	–	–	–	–	723	500	–	8,000	1,223	3,776	3,129
Gwynne Temporary Home for Children,	24,000	–	15,000	–	37,638	124,104	2,850	1,000	13,732	24,000	194,324	11,236	10,070

Hale Hospital,	72,723	–	10,000	–	–	[2] 74,552	2,451	8,512	5,649	72,723	101,164	–	–
Hale House Association,	[3] 5,800	–	–	–	5,125	1,750	44	500	291	5,800	7,710	11,035	11,202
Hampden County Children's Aid Association.	–	–	19,800	–	–	8,457	15,228	125	1,580	–	45,190	4,891	3,038
Hanson Library Association,	3,996	–	–	–	–	–	–	1,734	361	3,996	2,095	240	232
Harvard College, President and Fellows of.	7,375,100	7,319,906	867,000	–	5,417,390	12,765,247	2,723	1,500,000	284,651	14,695,006	20,837,011	2,420,736	2,347,021
Harvard Lampoon Society,	35,000	12,000	–	–	–	–	–	2,500	4,137	47,000	6,637	13,484	4,110
Harvard Musical Association,	10,000	9,500	–	–	42,976	35,192	420	15,000	6,048	19,500	99,636	7,724	4,547
Haverhill Children's Aid Society,	–	–	–	–	[2] 6,000	[2] 36,000	7,306	–	–	–	49,306	10,844	10,642
Haverhill Female Benevolent Society,	–	20,000	–	–	372	9,680	17,787	–	280	20,000	28,119	2,754	2,769
Haverhill Historical Society,	10,500	–	1,500	–	–	4,020	411	750	372	10,500	7,053	1,109	538
Haverhill Young Men's Christian Association.	49,500	–	–	–	–	–	400	5,000	71	49,500	5,471	7,407	7,357
Haverhill Young Women's Christian Association.	9,650	4,075	–	–	780	–	3,160	2,275	149	13,725	6,364	5,145	5,075
Hawes Fund in Boston, Trustees of,	48,100	195,100	60,300	–	–	58,825	11,887	100	5,369	243,200	136,481	23,551	23,058
Hebrew Literary Association of Cambridge and Somerville.	1,500	–	–	–	–	–	–	200	–	1,500	200	1,400	1,500
Hebrew School, Talmud Torah,	15,100	1,800	502	–	–	–	–	400	–	16,900	902	4,354	4,968
Hellenic Association of Boston,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Helping Hand Temporary Home for Destitute Jewish Children.	12,500	–	–	–	–	–	–	–	–	12,500	–	7,301	7,155
Henry O. Peabody School for Girls,	–	–	104,700	–	27,300	149,655	–	2,000	1,192	–	284,847	–	–
Hill Institute,	4,700	3,380	38,578	2,000	18,150	223,350	1,600	800	315	8,080	284,793	15,102	14,971
Hillcrest Surgical Hospital,	–	–	–	–	–	–	–	4,000	459	–	4,459	30,952	31,263
Hingham Public Library,	11,000	–	–	–	27,892	3,080	2,257	15,000	140	11,000	48,369	2,171	2,031

[1] No return. [2] Par value. [3] Subject to mortgage of $5,300.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Historical Society of Old Newbury,	–	–	–	–	–	–	$5,105	$10,000	$756	–	$15,861	–	–
Hitchcock Free Academy,	$12,300	–	$52,015	–	$13,835	$23,793	805	5,000	1,952	$12,300	97,400	$4,211	$4,142
Holy Family Catholic Association of Springfield,	90,000	$5,700	–	–	–	–	–	3,000	102	95,700	3,102	50,163	49,956
Holy Ghost Hospital for Incurables,	180,000	–	–	–	–	–	8,300	5,000	–	180,000	13,300	38,205	33,318
Holy Trinity Catholic School and Society.	42,700	3,900	–	–	–	–	–	3,300	–	46,600	3,300	7,487	7,487
Home Association for Aged Colored People.	1,800	–	–	–	–	–	306	200	–	1,800	506	568	492
Home Culture Clubs Corporation,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Home for Aged Colored Women,	20,000	–	8,000	–	1,302	138,838	10,000	[2] –	2,627	20,000	160,767	9,559	8,091
Home for Aged Couples, Boston,	173,100	–	–	[3] $1,500	[3] 4,000	[3] 584,416	13,903	–	45,406	173,100	649,225	87,418	81,934
Home for Aged Men, Boston,	50,000	138,700	121,625	1,732	190,232	305,000	25,375	20,000	8,231	188,700	672,195	43,736	45,890
Home for Aged Men and Women in Framingham.	20,000	6,750	24,450	783	–	1,000	3,107	1,000	2,854	26,750	33,194	13,047	14,844
Home for Aged Men in Worcester,	15,000	–	13,600	–	18,451	77,637	25,235	–	98	15,000	135,021	11,216	2,812
Home for Aged Women, Boston,	200,612	29,379	70,100	8,260	247,665	576,953	1,600	7,621	26,274	229,991	938,473	57,934	67,746
Home for Aged Women in the City of Worcester, Trustees of the.	48,000	–	65,220	15,100	28,785	50,640	4,475	1,700	8,031	48,000	173,951	40,635	35,916
Home for Destitute Catholic Children,	140,000	3,500	550	–	9,102	66,354	7,081	–	6,821	143,500	89,908	48,387	45,412
Home for Destitute Jewish Children,	80,000	–	–	–	–	–	–	–	5,000	80,000	5,000	48,026	47,930

Hospital Cottages for Children,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
House of Mercy Hospital,	210,000	1,666	14,297	20,200	94,947	126,932	13,975	40,000	5,665	211,666	316,016	74,008	58,949
House of the Angel Guardian, Trustees of the.	175,000	1,600	–	–	[3] 100	–	–	68,975	–	176,600	69,075	57,048	56,918
House of the Good Samaritan,	235,000	6,700	5,500	–	41,780	220,500	–	10,000	–	241,700	277,780	27,276	27,275
House of the Good Shepherd,	405,000	–	–	–	–	–	–	31,000	27,299	405,000	58,299	116,510	89,211
Howard Benevolent Society,	–	2,000	51,875	6,230	65,796	126,182	1,197	–	17,067	2,000	268,347	22,979	22,688
Hunt Asylum for Destitute Children,	–	3,500	3,500	–	3,650	6,700	14,016	–	353	3,500	28,219	1,283	1,582
Idau Lütto Temperance Society,	1,500	1,300	–	–	–	–	–	300	–	2,800	300	889	754
Immaculate Conception Educational Society.	71,000	6,200	–	–	–	–	–	–	–	77,200	–	–	–
Immaculate Conception Parish Schools of Indian Orchard, Springfield.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Immaculate Conception Parochial School, Trustees of, Malden.	117,000	27,000	–	–	–	–	–	3,000	–	144,000	3,000	15,433	15,433
Immaculate Conception's Parochial School, Fitchburg.	12,900	–	–	–	–	–	–	500	–	12,900	500	1,885	1,885
Immigrants' Home, East Boston,	28,000	–	–	–	–	–	11,802	500	–	28,000	12,302	16,439	6,402
Industrial Aid Society,	–	–	4,350	–	–	55,950	–	–	1,265	–	61,565	4,172	4,534
Industrial House Charities of Springfield.	25,300	1,400	600	–	–	8,675	8,918	500	9,793	26,700	28,486	9,972	9,210
Industrial School for Crippled and Deformed Children.	186,000	–	–	–	–	305,570	–	5,000	7,275	186,000	317,845	55,109	53,893
Industrial School for Girls,	19,400	–	–	5,928	63,092	57,135	–	1,200	1,482	19,400	128,837	8,157	7,700
Infants' Hospital,	152,900	7,000	19,500	–	38,936	37,560	38,592	3,000	2,133	159,900	139,721	15,275	15,620
Institution of the Little Sisters of the Poor.	164,000	–	–	–	–	–	–	5,000	7,259	164,000	12,259	21,456	20,007
Instructive District Nursing Association.	10,917	–	3,000	–	37,849	103,084	–	–	6,288	10,917	150,221	45,708	49,126
Insurance Library Association of Boston.	–	–	–	–	–	12,991	4,424	20,000	199	–	37,614	3,348	3,749

[1] No return. [2] Unknown. [3] Par value.

Abstract of Returns of Property, etc. — Continued.

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International Young Men's Christian Association Training School.	$219,100	$2,000	$30,500	–	$10,500	$69,000	$58	$38,928	$8,181	$221,100	$157,167	$49,908	$53,091
Isabella Stewart Gardner Museum in the Fenway, Incorporated.	–	–	–	–	–	–	–	750,000	–	–	750,000	3,400	3,400
Jaffna College Funds, Trustees of,	–	–	–	–	102,400	63,852	1,017	–	2,627	–	169,896	8,520	3,619
Jamaica Plain Dispensary,	–	3,133	–	3,423	6,405	4,999	–	–	715	3,133	15,542	1,022	583
James Arnold Fund, Trustees of the,	–	–	–	1,188	37,775	85,315	1,351	–	1,885	–	127,514	6,566	6,408
James W. Hale Fund, Trustees of,	–	–	33,700	–	–	–	–	–	1,617	–	35,317	1,844	1,642
John Howard Industrial Home,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Jordan Hospital,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Ladies' City Mission Society in New Bedford.	36,000	1,000	–	[2] 5,500	[2] 900	[2] 2,000	15,248	900	868	37,000	25,416	13,206	12,428
Ladies' Union Charitable Society,	174,747	61,828	30,050	[2] 300	[2] 3,988	[2] 34,000	21,748	10,000	2,249	236,575	102,335	48,587	47,692
Lamson Home,	7,000	–	7,000	–	2,650	400	119	–	46	7,000	10,215	558	675
Lathrop Home for Aged and Invalid Women in Northampton.	4,000	–	–	–	–	26,837	11,139	300	73	4,000	38,349	2,966	2,299
Laurel Hill Association of Stockbridge,	3,000	–	–	–	[2] 1,500	[2] 16,500	197	–	–	3,000	18,197	1,791	1,667
Lawrence Home for Aged People,	159,000	2,400	70,150	–	2,000	12,120	13,665	2,000	1,234	161,400	101,169	6,465	5,112
Lawrence Young Men's Christian Association.	154,000	–	–	–	–	–	–	13,000	2,524	154,000	15,524	14,114	13,024
Lawrence Young Women's Christian Association.	27,030	7,350	–	–	–	[2] 1,000	6,298	2,522	–	34,380	9,820	14,278	14,377

Leland Home for Aged Women,	21,000	–	12,700	[2] 150	–	[2] 30,000	1,428	2,000	758	21,000	47,036	2,504	2,183
Leominster Home for Old Ladies,	10,575	7,000	45,850	[2] 3,500	–	–	9,763	–	3,774	17,575	62,887	3,031	2,914
Lilly Library Association,	12,000	–	–	–	–	–	–	5,000	2	12,000	5,002	721	799
Lincoln House Association,	102,000	–	–	–	–	–	–	3,000	9,992	102,000	12,992	27,990	17,998
Little Franciscan Sisters of Mary,	80,227	1,200	–	–	–	–	–	5,520	1,546	81,427	7,066	22,194	20,647
Longfellow Memorial Association,	–	–	–	–	–	21,190	–	–	376	–	21,566	873	88
L'Orphelinat Franco Americain,	50,100	8,920	–	–	–	–	–	4,000	1,964	59,020	5,964	10,007	8,043
Louisa May Alcott Memorial Association.	5,000	–	–	–	–	–	380	–	–	5,000	380	3,727	5,405
Lowell Art Association,	9,450	–	–	–	–	–	30	500	137	9,450	667	1,304	1,463
Lowell Corporation Hospital,	59,000	–	–	–	–	–	–	1,633	1,087	59,000	2,720	1,087	–
Lowell Day Nursery Association,	15,000	–	–	–	–	54,000	4,750	600	2,803	15,000	62,153	5,993	4,360
Lowell General Hospital,	114,050	2,850	–	735	22,620	174,190	136,923	12,000	4,012	116,900	350,480	76,189	48,503
Lowell Textile School, Trustees of the,	403,736	–	–	–	–	–	–	250,862	683	403,736	251,545	72,650	75,501
Lowell Young Men's Christian Association.	39,750	5,940	–	–	–	[2] 11,816	2,103	1,500	105	45,690	15,524	15,071	14,966
Lynn Home for Aged Men,	7,873	5,550	17,200	–	[2] 1,927	[2] 35,597	9,196	–	439	13,423	64,359	3,881	2,883
Lynn Home for Aged Women,	20,000	3,100	41,150	–	–	69,280	1,152	2,000	762	23,100	114,344	5,209	4,472
Lynn Hospital,	125,924	20,020	21,565	2,200	24,622	99,870	1,529	7,690	7,243	145,944	164,719	38,890	34,472
Maccabees, The,	5,000	–	–	–	–	–	398	900	–	5,000	1,298	975	619
Magnolia Library Association,	7,500	–	–	–	–	–	–	2,200	301	7,500	2,501	1,444	1,160
Major How G. A. R. Association,	15,350	–	–	–	–	–	654	–	213	15,350	867	2,159	1,714
Malden Home for Aged Persons,	44,000	8,000	2,000	–	–	46,297	2,941	–	1,605	52,000	52,843	7,911	7,160

[1] No return. [2] Par value.

Abstract of Returns of Property, etc. — Continued.

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Malden Hospital,	$100,030	$5,500	$83,350	–	$24,122	$162,856	$500	$10,000	$9,970	$105,530	$290,798	$40,428	$38,627
Malden Industrial Aid Society,	25,500	–	–	–	–	29,580	5,278	–	318	25,500	35,176	4,322	4,276
Malden Public Library,	161,600	3,600	–	–	–	340,000	3,662	100,000	2,200	165,200	445,862	23,915	21,534
Malden Young Men's Christian Association.	103,500	–	–	–	–	[1] 5,000	6,660	3,000	289	103,500	14,949	13,674	13,424
Marine Society at Newburyport in New England.	–	–	–	$260	[1] 700	–	–	–	811	–	1,771	2,125	1,788
Marine Society at Salem in New England.	–	20,000	–	6,295	15,200	44,500	2,959	–	845	20,000	69,799	6,582	6,563
Marist Fathers of Boston,	77,400	3,200	–	–	–	–	–	1,500	–	80,600	1,500	–	–
Martha Goulding Pratt Memorial,	770	–	–	–	–	970	308	200	–	770	1,478	179	151
Masonic Education and Charity Trust,	–	–	–	–	–	481,566	25,184	–	20,243	–	526,993	75,220	55,883
Massachusetts Agricultural College,	648,749	–	–	–	–	–	–	314,984	–	648,749	314,984	440,585	403,820
Massachusetts Association for Promoting the Interests of the Adult Blind.	15,900	–	–	–	–	–	–	1,000	5,359	15,900	6,359	14,047	8,687
Massachusetts Baptist Charitable Society.	–	–	19,275	[1] 1,000	–	202,930	3,200	–	8,147	–	234,552	43,732	35,585
Massachusetts Baptist Missionary Society.	–	13,400	174,925	–	97,829	217,752	1,500	–	4,506	13,400	496,512	39,149	40,969
Massachusetts Bible Society,	28,200	58,000	12,300	82,629	31,281	176,600	–	10,000	14,984	86,200	327,794	44,942	43,476
Massachusetts Branch of the International Order of the Kings Daughters and Sons.	4,500	–	–	–	–	–	260	–	400	4,500	660	3,171	2,500

Massachusetts Charitable Eye and Ear Infirmary.	563,340	–	–	8,550	172,280	382,788	–	40,000	88,439	563,340	692,057	103,954	103,948
Massachusetts Charitable Fire Society.	–	–	–	–	–	56,157	–	–	2,687	–	58,844	2,109	2,013
Massachusetts Charitable Mechanic Association.	176,000	352,000	–	–	[1] 1,000	–	9,166	–	–	528,000	10,166	10,816	12,151
Massachusetts Charitable Society, .	–	–	–	32	69,679	98,500	–	–	611	–	168,822	6,677	4,555
Massachusetts College of Osteopathy,	24,000	–	–	–	–	–	–	2,500	–	24,000	2,500	11,500	11,500
Massachusetts College of Pharmacy, .	72,500	–	–	–	1,800	229,500	40,551	–	18,179	72,500	290,030	18,859	17,336
Massachusetts Congregational Charitable Society.	–	–	3,500	28,320	152,405	98,235	47,236	–	17,123	–	346,819	14,755	14,737
Massachusetts General Hospital, .	3,980,836	3,532,700	115,033	104,125	375,938	551,905	160,000	37,000	177,366	7,513,536	1,521,367	782,154	712,779
Massachusetts Historical Society, .	196,000	–	10,000	76,050	107,459	336,500	1,220	–	3,154	196,000	534,383	25,905	26,615
Massachusetts Home for Intemperate Women.	[2] 48,753	–	11,000	–	–	–	282	1,297	435	48,753	13,014	15,642	15,361
Massachusetts Home Missionary Society.	–	9,237	16,450	15,600	53,834	124,239	3,748	500	4,095	9,237	218,466	93,532	75,500
Massachusetts Homœopathic Hospital,[3]	–	–	–	–	–	–	–	–	–	–	–	–	–
Massachusetts Homœopathic Medical Society.	–	–	–	–	–	–	3,225	–	585	–	3,810	1,937	1,892
Massachusetts Horticultural Society, .	425,000	9,400	–	–	33,200	243,014	–	56,000	10,745	434,400	342,959	25,414	21,289
Massachusetts Industrial Settlement,[3]	–	–	–	–	–	–	–	–	–	–	–	–	–
Massachusetts Infant Asylum, . .	32,300	–	–	7,168	105,427	10,080	251	500	35,478	32,300	158,904	27,586	34,837
Massachusetts Institute of Technology,	4,770,090	465,000	9,000	–	631,802	2,022,359	–	489,912	408,323	5,235,090	3,561,396	–	–
Massachusetts Institute of Technology, Women's Association.[3]	–	–	–	–	–	–	–	–	–	–	–	–	–
Massachusetts Maternity and Foundling Hospital Corporation.[3]	–	–	–	–	–	–	–	–	–	–	–	–	–
Massachusetts Medical Benevolent Society.	–	–	5,000	–	[1] 3,300	[1] 55,500	1,000	–	2,112	–	66,912	5,020	4,695
Massachusetts New Church Union, .	79,000	–	35,050	–	–	45,554	504	8,252	2,165	79,000	91,525	11,377	10,069
Massachusetts School for the Feeble-Minded.	728,951	–	–	–	6,240	47,000	–	–	5,447	728,951	58,687	279,000	275,211

[1] Par value. [2] Subject to mortgage of $11,000. [3] No return.

Abstract of Returns of Property, etc. — Continued.

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Massachusetts Society for Aiding Discharged Convicts.	–	–	$2,000	–	$25,889	$39,878	$784	–	$678	–	$69,229	$4,303	$1,918
Massachusetts Society for the Prevention of Cruelty to Animals.	$35,000	$113,000	16,345	–	169,595	83,426	52,841	$1,000	14,475	$148,000	337,682	174,434	114,923
Massachusetts Society for the Prevention of Cruelty to Children.	[1] 57,179	–	–	–	71,298	225,296	17,756	3,000	2,614	57,179	319,964	45,594	50,530
Massachusetts Temperance Society, .	–	–	–	–	[2] 8,000	[2] 2,500	7,000	–	254	–	17,754	1,082	931
Mathew Temperance Institute, . .	19,650	–	–	–	–	–	3	4,510	–	19,650	4,513	2,936	2,952
Medford Historical Society, . .	5,000	–	–	–	–	–	17	500	–	5,000	517	568	563
Medford Home for Aged Men and Women.	5,850	900	–	–	–	–	500	300	1,399	6,750	2,199	3,359	2,623
Memorial Hall, Trustees of,[3] . .	–	–	–	–	–	–	–	–	–	–	–	–	–
Memorial Home for the Blind, Worcester.	9,500	–	–	–	–	7,030	499	500	742	9,500	8,771	3,242	3,511
Memorial Hospital, ...	382,922	–	56,530	$113,625	153,907	193 730	–	19,924	4,306	382,922	542,022	64,239	79,178
Men's Clubhouse Association of Magnolia.	30,350	–	–	–	–	–	–	3,180	30	30,350	3,210	3,550	3,200
Mercantile Library Association, .	11,000	8,500	–	–	–	–	–	2,500	277	19,500	2,777	2,324	2,532
Mercy Hospital of Springfield, Mass.,	196,000	–	–	–	–	–	–	10,500	–	196,000	10,500	75,157	74,039
Merrimack Humane Society, . .	–	–	–	363	–	–	13,976	50	35	–	14,424	573	466
Middlesex School, ...	462,374	–	–	–	9,260	–	13,466	30,427	4,505	462,374	57,658	82,613	73,528
Milford Hospital, ...	68,500	–	–	–	1,200	13,800	195	7,000	1,055	68,500	23,250	16,933	19,167
Millicent Library, ...	150,000	–	–	–	49,800	–	38,452	10,000	3,368	150,000	101,620	8,597	7,153

Molly Varnum Chapter, Daughters of the American Revolution.	2,400	–	–	–	–	–	72	500	133	2,400	705	1,378	1,172
Monson Academy, Trustees of, . .	39,000	–	13,400	5,750	8,094	70,163	3,263	3,000	710	39,000	104,380	13,723	13,861
Monson Free Library and Reading Room Association.	10,000	–	–	–	8,818	38,620	1,206	4,500	700	10,000	53,844	2,606	4,387
Moore Street Neighborhood House,[3] .	–	–	–	–	–	–	–	–	–	–	–	–	–
Mt. Hermon Boys' School, . .	807,533	24,696	31,400	–	195,371	378,580	650	71,508	36,058	832,229	713,567	162,061	154,266
Mt. Holyoke College, Trustees of,[3] .	–	–	–	–	–	–	–	–	–	–	–	–	–
Mt. Pleasant Home,[3]	–	–	–	–	–	–	–	–	–	–	–	–	–
Museum of Fine Arts, ...	2,950,491	190,740	–	–	–	–	–	1,535,738	1,499,108	3,141,231	3,034,846	104,945	137,974
Myron E. Stowell Grand Army Corporation.[3]	–	–	–	–	–	–	–	–	–	–	–	–	–
National Sailors' Home, ...	54,810	–	5,000	–	89,931	140,841	–	200	8,341	54,810	244,313	23,104	20,653
Needle Woman's Friend Society, .	–	–	4,000	–	10,100	38,000	–	700	2,187	–	54,987	5,186	4,036
New Bedford Anti-Tuberculosis Association.	33,952	–	–	–	–	28,850	–	5,039	57	33,952	33,946	31,112	49,205
New Bedford Children's Aid Society, .	2,193	–	–	26,630	14,475	149,299	2,397	–	1,306	2,193	194,107	10,410	9,730
New Bedford Day Nursery, . .	18,000	–	–	–	643	17,029	608	–	1,099	18,000	19,379	6,842	6,848
New Bedford Home for the Aged, .	15,000	–	2,000	–	11,780	12,952	9,832	3,665	1,115	15,000	41,344	2,771	1,867
New Bedford Port Society, . .	9,630	–	–	–	26,000	3,000	350	250	1,115	9,630	30,715	2,830	2,960
New Bedford Port Society, Ladies Branch.	–	4,100	–	–	13,380	18,350	10,856	–	–	4,100	42,586	2,588	2,445
New Bedford Teachers' Benefit Association.	–	–	–	–	–	–	567	–	142	–	709	434	334
New Bedford Textile School, . .	180,970	–	–	–	–	–	3,000	98,809	6,316	180,970	108,125	69,931	95,081
New Bedford Women's Reform and Relief Association.	4,600	–	–	–	–	–	10,780	500	–	4,600	11,280	843	841
New Bedford Young Men's Christian Association.	125,000	–	–	–	2,703	514	550	5,000	460	125,000	9,227	26,708	27,760

[1] Subject to a mortgage of $25,000. [2] Par value. [3] No return.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
New Bedford Young Women's Christian Association.	$20,408	–	–	–	–	–	$100	$2,000	$216	$20,408	$2,316	$29,142	$29,025
New Church Institute of Education,	75,000	–	$20,000	–	$8,260	$8,000	940	7,250	1,475	75,000	45,925	14,591	13,796
New England Academy of Christian Science.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
New England Baptist Hospital,	38,000	–	–	–	–	6,500	–	7,000	5,649	38,000	19,149	37,269	31,619
New England Branch of the Women's Foreign Missionary Society of the Methodist Episcopal Church.	–	–	1,500	–	700	13,324	4,070	400	321	–	20,315	66,847	54,588
New England Conservatory of Music,	594,360	$31,200	–	–	–	7,000	–	102,439	13,600	625,560	123,039	270,995	245,436
New England Deaconess Association,	216,000	1,000	8,000	–	–	104,060	4,469	14,000	9,329	217,000	139,858	73,702	70,724
New England Historic Genealogical Society.	59,900	38,400	18,800	–	9,815	96,615	1,232	104,329	32,454	98,300	263,245	55,971	24,517
New England Home for Little Wanderers.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
New England Hospital for Women and Children.	403,500	84,800	139,960	$6,688	108,710	238,832	75,331	4,000	6,328	488,300	579,849	69,092	87,457
New England Moral Reform Society,	29,500	47,661	–	–	2,792	42,536	3,097	1,200	1,844	77,161	51,469	19,142	11,191
Newburyport Bethel Society,	–	–	–	1,974	–	–	3,233	–	30	–	5,237	415	296
Newburyport Homœopathic Hospital,	25,000	–	–	9,563	–	12,326	2,100	2,235	437	25,000	26,661	10,461	11,793
Newburyport Howard Benevolent Society.	–	–	8,500	1,885	2,472	28,300	15,929	–	219	–	57,305	2,489	2,627
Newburyport Society for the Relief of Aged Females.	20,500	3,100	9,700	3,464	4,184	72,566	59,267	2,000	117	23,600	151,298	6,001	7,024
Newburyport Society for the Relief of Aged Men.	15,821	1,000	–	3,494	–	24,730	30,631	500	296	16,821	59,651	3,478	3,130

Newburyport Soldiers and Sailors Memorial Hall Association.	9,000	–	–	–	–	–	–	–	–	9,000	–	600	600
Newburyport Young Men's Christian Association.	40,000	–	–	–	–	–	1,000	3,000	259	40,000	4,259	5,046	5,126
Newton Catholic Club,	21,900	–	–	–	–	–	–	4,000	–	21,900	4,000	8,560	8,227
Newton Hospital,	205,700	–	–	–	2,200	133,500	8,450	60,000	5,425	205,700	209,575	75,130	81,247
Newton Kindergarten,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Newton Theological Institution,	217,750	5,081	38,400	1,250	153,773	695,225	8,618	15,000	9,671	222,831	921,937	48,087	61,572
Nickerson Home for Children,	8,100	12,000	–	–	–	887	9,440	1,000	410	20,100	11,737	3,474	3,452
Noble Hospital, Trustees of,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
North Bennett Street Industrial School,	80,600	–	1,450	–	3,906	6,966	938	8,430	676	80,600	22,366	33,378	33,132
North End Guild of New Bedford,	–	–	–	6,850	–	3,987	1,505	–	–	–	12,342	1,793	1,703
North Shore Babies' Hospital,	12,000	–	–	–	–	–	–	1,500	1,516	12,000	3,016	11,848	10,670
North Worcester Aid Society,	1,600	–	–	–	–	–	302	–	–	1,600	302	158	94
Northfield Seminary,	602,069	29,190	12,490	–	[2] 152,911	[2] 298,863	670	62,749	4,754	631,259	532,437	108,915	105,858
Notre Dame Academy,	395,000	–	–	–	–	–	–	12,800	–	395,000	12,800	44,087	41,384
Notre Dame Normal Institute,	50,000	–	–	–	–	–	–	400	1,400	50,000	1,800	[3] –	9,270
Notre Dame of Seven Dolors Parochial School.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Notre Dame Training School,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Oakes Ames Memorial Hall Association.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Odd Fellows Home of Massachusetts,	150,000	–	–	–	520	73,825	15,989	10,000	16,566	150,000	116,900	27,073	22,611
Old Concord Chapter of the D. A. R.,	3,650	–	–	–	–	–	184	–	55	3,650	239	806	567
Old Dartmouth Historical Society,	50,000	–	–	2,804	–	–	3,970	–	–	50,000	6,774	1,693	1,858
Old Ladies' Home, Lowell,	51,150	–	1,400	960	41,543	60,680	13,140	1,000	31	51,150	118,754	7,884	8,855

[1] No return. [2] Par value. [3] No regular income.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Old Ladies' Home Association, Haverhill.	$15,500	–	$2,500	–	[1] $756	[1] $79,000	$12,875	$4,000	$5,101	$15,500	$104,232	$16,076	$6,614
Old South Association in Boston,	1,441,400	–	–	–	16,988	5,700	–	3,000	5,937	1,441,400	31,625	9,493	9,654
Old South Historical Society,	–	–	–	–	–	–	248	600	22	–	870	394	123
Oliver Ditson Society for the Relief of Needy Musicians.	–	–	34,000	–	–	–	–	–	140	–	34,140	1,566	2,198
Oneset Harvest Moon Society,	1,650	–	–	–	–	–	–	500	27	1,650	527	108	133
Order of St. Anne,	20,336	–	–	–	–	–	–	4,000	914	20,336	4,914	15,151	14,236
Our Lady of Mt. Carmel School Association.	25,000	–	–	–	–	–	–	3,000	–	25,000	3,000	[2] –	2,850
Parochial School Association of Our Lady.	135,000	–	–	–	–	–	–	15,000	–	135,000	15,000	9,235	9,235
Paul Revere Memorial Association,	11,000	–	–	–	–	–	–	2,000	19	11,000	2,019	904	1,026
Peabody Academy of Science, Trustees of.	107,600	$85,000	–	–	41,860	119,900	1,000	20,000	14,359	192,600	197,119	16,727	14,293
People's Institute of Northampton,	63,720	–	–	–	–	–	1,000	3,604	14,398	63,720	19,002	8,367	8,967
Perkins Institution and Massachusetts School for the Blind.	480,910	604,400	52,500	–	410,400	1,271,700	114,499	180,982	134,485	1,085,310	2,164,566	208,263	143,501
Permanent Peace Fund, Trustees of the.	–	77,450	–	–	9,464	20,695	3,426	–	1,618	77,450	35,203	5,536	5,536
Peter Bent Brigham Hospital,	465,185	3,043,800	271,400	$4,147	629,019	1,185,450	178,414	–	449,674	3,508,985	2,718,104	254,938	–
Phillips Academy, Trustees of,	630,050	101,400	28,650	3,500	92,500	447,349	4,456	50,000	14,318	731,450	640,773	112,132	108,812
Pilgrim Society,[3]	–	–	–	–	–	–	–	–	–	–	–	–	–

Pine Grove Cemetery, Proprietors of the,	1,950	–	–	–	3,000	48,000	4,384	–	–	1,950	55,384	4,930	3,293
Pittsfield Anti-Tuberculosis Association.	7,500	–	–	–	–	–	–	400	2,028	7,500	2,428	8,208	6,180
Pittsfield Young Men's Christian Association.	213,895	2,000	10,300	–	34,800	–	–	6,872	1,437	215,895	53,409	36,841	38,127
Playground and Social Service League,	–	–	–	–	–	–	–	–	83	–	83	1,046	1,059
Plummer Farm School of Reform for Boys.	15,000	–	–	22,900	28,950	97,780	11,000	–	2,487	15,000	163,117	9,683	9,467
Plymouth Fragment Society,[3] . .	–	–	–	–	–	–	–	–	–	–	–	–	–
Plymouth Public Library,[3] . .	–	–	–	–	–	–	–	–	–	–	–	–	–
Pocumtuck Valley Memorial Association.	5,100	2,700	–	–	–	–	7,724	[4] –	177	7,800	7,901	1,143	656
Portuguese League of Assistance to the Consumptives.[3]	–	–	–	–	–	–	–	–	–	–	–	–	–
Post No. 68 G. A. R. Corporation, .	5,000	–	–	–	–	–	–	2,000	351	5,000	2,351	1,427	1,323
Pratt Free School, ...	3,000	1,800	–	–	14,905	28,492	–	500	1,450	4,800	45,347	2,198	1,944
Prospect Union Association, . .	34,400	8,000	–	–	5,674	6,782	–	1,500	–	42,400	13,956	–	–
Protectory of Mary Immaculate, .	114,600	–	–	–	–	–	5,626	4,000	–	114,600	9,626	19,828	14,201
Public Reservations, Trustees of, .	2,500	–	–	–	–	8,980	–	–	407	2,500	9,387	395	115
Putnam Free School, Trustees of, .	–	–	1,263	3,990	1,600	97,300	–	–	1,328	–	105,481	4,786	3,624
Radcliffe College, ...	881,459	142,000	–	2,610	457,547	645,595	5,894	75,000	102,947	1,023,459	1,289,593	144,637	144,357
Ray Memorial Association, . .	150,000	–	–	–	–	–	–	–	–	150,000	–	–	3,000
Refuge in the City of Boston, . .	45,000	–	–	–	5,900	31,773	–	1,000	2,397	45,000	41,070	3,751	3,715
Rehoboth Antiquarian Society, . .	500	–	1,200	–	500	–	1,217	750	6,252	500	9,919	1,124	1,883
Riverside Alliance, Trustees of, . .	8,000	–	–	–	–	–	–	–	33	8,000	33	–	33
Robert Treat Paine Association, .	30,400	70,800	–	–	–	950	–	–	13	101,200	963	7,257	7,572

[1] Par value. [2] No income. [3] No return. [4] Unknown.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Rogers Hall,	$49,570	–	$45,480	$875	$9,813	$55,496	$6,644	$5,000	$192	$49,570	$123,500	$52,335	$46,737
Roman Catholic Bishop of Fall River,	133,850	–	–	–	–	–	–	–	–	133,850	–	11,932	11,775
Ropes Memorial, Trustees of the,	28,500	$69,600	–	–	33,359	12,000	–	3,800	14,435	98,100	63,594	515	57
Rotch Travelling Scholarship, Inc.,	–	–	–	–	3,030	63,165	–	–	1,635	–	67,830	2,364	2,495
Roxbury Charitable Society,	12,775	–	–	–	[1] 300	[1] 56,005	4,520	250	1,690	12,775	62,765	7,386	6,156
Roxbury Female Benevolent Society,	–	–	–	500	1,600	7,000	–	–	231	–	9,331	564	593
Roxbury Home for Children and Aged Women.	20,000	9,000	13,500	[1] 1,096	[1] 26,641	[1] 116,834	–	8,000	59	29,000	166,130	9,590	10,072
Roxbury Homœopathic Dispensary,	–	–	–	–	–	–	128	756	161	–	1,045	1,157	996
Roxbury Penny Aid Society,	–	–	–	–	–	–	111	–	149	–	260	1,233	1,250
Royall House Association,	8,000	–	–	–	–	–	420	1,000	–	8,000	1,420	418	399
Russell-Hood Trust, Incorporated,	25,000	–	–	–	–	–	–	–	–	25,000	–	–	–
Sacred Heart Academy,[2]	–	–	–	–	–	–	–	–	–	–	–	–	–
Sacred Heart School Association of Cambridge.	153,300	20,500	–	–	–	–	–	4,170	–	173,800	4,170	4,547	4,547
Sacred Heart School Association of Northampton.	32,000	–	–	–	–	–	–	1,500	–	32,000	1,500	545	545
Sacred Heart School Corporation of Brockton.	6,450	–	–	–	–	–	–	2,000	–	6,450	2,000	777	2,357
Sacred Heart Society of Springfield,	152,700	15,700	–	–	–	–	–	6,000	–	168,400	6,000	27,662	27,662
Sacred Heart Temperance Association,	–	–	–	–	–	–	1,261	–	2	–	1,263	26	1

Sailors' Snug Harbor of Boston,	40,000	8,200	11,500	–	52,400	205,000	5,000	500	4,983	48,200	279,383	11,641	7,698
St. Aloysius' Parochial School,	22,500	–	–	–	–	–	–	1,400	–	22,500	1,400	2,716	2,716
St. Anne's Educational and Religious Association.	22,000	–	–	–	–	–	–	–	–	22,000	–	–	–
St. Anne's French Canadian Orphanage,	49,000	–	–	–	–	–	–	3,500	525	49,000	4,025	11,797	11,271
St. Anne's School, Lawrence,	101,800	6,000	–	–	–	–	–	5,500	–	107,800	5,500	6,250	9,800
St. Anne's Schools of Webster,	25,600	–	–	–	–	–	–	2,000	–	25,600	2,000	4,239	4,239
St. Anthony's Schools of Worcester,	51,000	29,500	–	–	–	–	–	300	–	80,500	300	960	2,900
St. Augustine School Association,[2]	–	–	–	–	–	–	–	–	–	–	–	–	–
St. Bernard's Parish School Association.	59,000	–	–	–	–	–	–	2,500	–	59,000	2,500	6,168	6,168
St. Charles School Corporation,	51,038	13,574	–	–	–	–	–	1,435	–	64,612	1,435	82	70,309
St. Columbkille's Parochial School,	77,900	–	–	–	–	–	–	15,000	–	77,900	15,000	–	–
St. Elizabeth's Hospital,	164,089	52,600	–	–	–	–	58,623	15,000	6,938	216,689	80,561	44,632	72,967
St. Francis de Sales School Association,	89,000	–	–	–	–	–	–	4,000	–	89,000	4,000	7,114	7,114
St. James Educational Association, Haverhill.	205,925	2,375	–	–	–	–	–	17,950	–	208,300	17,950	400	10,300
St. James Educational Institute, Salem,	76,100	–	–	–	–	–	–	3,000	–	76,100	3,000	4,285	4,285
St. James School Association,	17,400	18,800	–	–	–	–	–	–	–	36,200	–	1,931	1,931
St. John's Church, Boston Highlands,[2]	–	–	–	–	–	–	–	–	–	–	–	–	–
St. John's Hospital,	80,000	–	–	–	–	–	1,000	2,500	12,757	80,000	16,257	59,296	45,539
St. John's Literary Institute,	24,700	14,700	–	–	–	–	1,725	2,500	1,522	39,400	5,747	–	–
St. John's School Association, Fitchburg.	20,000	900	–	–	–	–	–	500	–	20,900	500	2,529	2,529
St. John's School Corporation, Boston,[2]	–	–	–	–	–	–	–	–	–	–	–	–	–

[1] Par value. [2] No return.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
St. John's Schools of Worcester,	$104,000	$60,500	–	–	–	–	–	$2,000	–	$164,500	$2,000	–	–
St. Joseph's Catholic Total Abstinence Society of Waltham.	4,500	–	–	–	–	–	–	350	–	4,500	350	$985	$1,300
St. Joseph's Educational Association of Fitchburg, Mass.	59,850	–	–	–	–	–	–	2,000	–	59,850	2,000	2,000	2,000
St. Joseph's Educational Association of Pittsfield.	134,000	–	–	–	–	–	–	5,000	–	134,000	5,000	7,299	7,299
St. Joseph's Educational Institute of Lynn.	100,000	–	–	–	–	–	–	–	–	100,000	–	8,748	8,748
St. Joseph's Educational Institute of Salem, Mass.	102,000	7,700	–	–	–	–	–	6,000	–	109,700	6,000	11,464	11,464
St. Joseph's Home,	18,000	–	–	–	–	–	$5,229	2,000	–	18,000	7,229	10,983	5,754
St. Joseph's Hospital,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
St. Joseph's Institute, Trustees of,	30,500	–	–	–	–	–	–	12,500	–	30,500	12,500	4,966	4,966
St. Joseph's Parochial School Society, Waltham.	102,400	–	–	–	–	–	–	6,000	–	102,400	6,000	13,565	13,565
St. Joseph's School, Somerville,	113,547	–	–	–	–	–	–	18,892	–	113,547	18,892	27,742	27,742
St. Joseph's School Association of Haverhill.	27,850	–	–	–	–	–	–	2,100	–	27,850	2,100	–	–
St. Joseph's School Association of Springfield, Mass.	45,375	6,650	–	–	–	–	–	–	–	52,025	–	4,403	4,403
St. Joseph's School Corporation, Boston.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
St. Joseph's Schools of Webster,	9,500	5,600	–	–	–	–	–	1,000	–	15,100	1,000	1,000	1,000
St. Joseph's Temperance Association of Lynn.	11,850	–	–	–	–	–	–	1,500	–	11,850	1,500	1,120	1,200

St. Joseph's Union and Mutual Aid Society.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
St. Lawrence Parochial School, . .	150,000	–	–	–	–	–	–	–	–	150,000	–	6,000	6,000
St. Louis de Gonzague School,[1] . .	–	–	–	–	–	–	–	–	–	–	–	–	–
St. Louis Parochial Schools of Lowell,	60,000	–	–	–	–	–	–	2,000	–	60,000	2,000	2,600	3,650
St. Louis Schools of Webster, . .	21,600	25,000	–	–	–	–	–	2,500	–	46,600	2,500	2,400	2,400
St. Luke's Home for Convalescents, .	27,819	–	$4,800	$1,164	$19,148	$140,672	2,070	–	$11,555	27,819	179,409	12,507	12,731
St. Luke's Hospital of New Bedford, .	387,054	–	10,000	18,310	24,447	251,712	1,729	–	23,361	387,054	329,559	65,603	65,616
St. Margaret's School Corporation, .	103,000	–	–	–	–	–	–	1,800	–	103,000	1,800	4,170	4,170
St. Mark's School, Trustees of, . .	210,000	2,800	–	–	900	37,000	93	5,000	879	212,800	43,872	107,700	106,821
St. Mary of the Assumption School Corporation.	90,500	–	–	–	–	–	–	–	–	90,500	–	–	4,620
St. Mary's Catholic Total Abstinence and Mutual Relief Society.	10,000	–	–	–	–	–	–	600	325	10,000	925	1,535	1,661
St. Mary's Catholic Total Abstinence Society.	17,166	–	–	–	–	–	–	1,200	766	17,166	1,966	11,087	12,525
St. Mary's Educational Association, Lynn.	78,652	–	–	–	–	–	–	5,000	–	78,652	5,000	2,607	8,400
St. Mary's Educational Institute of Salem, Mass.	42,000	–	–	–	–	–	–	4,500	–	42,000	4,500	[2] –	8,900
St. Mary's Home of New Bedford, .	115,000	–	–	–	–	–	–	–	–	115,000	–	11,814	10,946
St. Mary's Infant Asylum, . .	127,800	–	–	–	–	–	–	2,000	–	127,800	2,000	28,700	28,100
St. Mary's Parochial School, Cambridgeport.	265,000	10,200	–	–	–	–	–	5,000	315	275,200	5,315	276	[3] 276
St. Mary's Parochial School Association of Milford.	63,600	–	–	–	–	–	–	2,500	–	63,600	2,500	–	–
St. Mary's Parochial School of Indian Orchard.	35,000	–	–	–	–	–	–	1,000	–	35,000	1,000	4,500	4,500
St. Mary's School Corporation,[1] .	–	–	–	–	–	–	–	–	–	–	–	–	–
St. Mary's School Society of Lawrence.	243,300	–	–	–	–	–	–	5,000	–	243,300	5,000	–	–

[1] No return. [2] Nothing. [3] Expenses met by Parish.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
St. Matthew's School Association of Springfield.	$12,000	–	–	–	–	–	–	$200	–	$12,000	$200	$1,407	$1,407
St. Michael's Catholic Association, .	173,000	$42,500	–	–	–	–	–	2,500	–	215,500	2,500	[1] –	[2] 8,000
St. Michael's Parochial Schools of Lowell, Mass.	15,900	7,150	–	–	–	–	–	2,000	–	23,050	2,000	3,500	3,500
St. Michael's School Association of Northampton.	85,000	–	–	–	–	–	–	1,150	–	85,000	1,150	9,034	9,034
St. Patrick Educational Society, Boston.	80,500	30,000	–	–	–	–	–	5,000	–	110,500	5,000	8,682	8,682
St. Patrick's Educational Association, Brockton.	27,450	–	–	–	–	–	–	2,950	–	27,450	2,950	[1] –	[3] 4,518
St. Patrick's Educational Association, Lynn.	–	–	–	–	–	–	–	–	–	–	–	3,267	3,267
St. Patrick's Female Academy, . .	94,400	–	$6,000	–	–	–	$3,163	7,100	–	94,400	16,263	15,204	14,606
St. Patrick's Home of Lowell, . .	50,000	–	–	–	–	–	1,000	3,500	–	50,000	4,500	9,647	8,841
St. Patrick's Parochial Schools of Lowell, Mass.	54,100	–	–	–	–	–	–	3,000	–	54,100	3,000	5,000	5,000
St. Patrick's Total Abstinence Association of Brockton.	19,500	–	–	–	–	–	–	–	$113	19,500	113	500	–
St. Paul's Catholic School Association of Cambridge.	163,200	–	–	–	–	–	–	5,000	–	163,200	5,000	–	–
St. Peter and Paul School Corporation, South Boston.	84,200	–	–	–	–	–	–	2,500	–	84,200	2,500	4,993	4,993
St. Peter's Benevolent Society, Reboboth.	1,000	–	–	–	–	–	–	–	–	1,000	–	–	–
St. Peter's Orphan Asylum, . .	–	3,000	–	–	–	–	42,166	1,200	133	3,000	43,499	6,147	6,179
St. Peter's Parish Hall Corporation, .	64,600	–	–	–	–	–	–	–	–	64,600	–	–	–

St. Peter's Parochial School of Waltham.	39,000	–	–	–	–	–	–	400	–	39,000	400	8,395	–
St. Peter's School Corporation,	133,100	–	–	–	–	–	–	10,000	–	133,100	10,000	10,300	10,300
St. Stephen's Settlement in Boston, Trustees of.	31,431	–	–	–	$6,200	$13,545	945	2,000	1,439	31,431	24,129	–	–
St. Thomas' School Society,[4]	–	–	–	–	–	–	–	–	–	–	–	–	–
St. Vincent's Hospital of Worcester, Mass.	143,400	–	–	–	–	–	–	8,000	–	143,400	8,000	67,145	66,945
St. Vincent's Orphan Asylum,	112,000	–	–	–	–	–	5,665	12,000	3,575	112,000	21,240	14,113	15,635
Salem Athenæum, Proprietors of the,	41,044	–	–	$1,250	25,524	19,240	852	20,000	592	41,044	67,458	3,035	3,545
Salem East India Marine Society,	–	–	–	–	8,900	26,000	71	–	–	–	34,971	1,945	1,965
Salem Female Charitable Society,	–	–	–	1,190	3,024	10,540	7,500	–	227	–	22,481	1,212	1,103
Salem Fraternity,	10,000	6,500	–	5	13,084	51,590	2,162	200	2,458	16,500	69,499	4,265	3,885
Salem Hospital,	218,238	31,475	4,000	[5] 6,300	[5] 179,150	[5] 256,500	15,429	15,420	3,284	249,713	480,083	50,870	45,282
Salem Seaman's Orphan and Children's Friend Society.	21,000	1,700	1,600	9,786	50,109	95,723	1,308	–	627	22,700	159,153	7,992	8,207
Salem Young Men's Christian Association.	158,000	66,400	–	–	17,225	11,525	10,192	8,000	1,483	224,400	48,425	24,239	23,605
Salvation Army of Massachusetts, Incorporated.	223,700	35,400	–	–	–	–	–	3,550	–	259,100	3,550	232,242	222,713
Sarah Fuller Home for Little Deaf Children.	8,400	–	–	–	–	80,300	3,629	1,000	8,188	8,400	93,117	7,471	5,636
Sarah Gillett Home for Aged People,[4]	–	–	–	–	–	–	–	–	–	–	–	–	–
Scandinavian Benevolent Society,[4]	–	–	–	–	–	–	–	–	–	–	–	–	–
School Corporation of the Maestre Pie Venerini of Lawrence.	5,350	–	–	–	–	–	–	–	–	5,350	–	–	–
School of Our Holy Redeemer,	153,000	–	–	–	–	–	–	13,000	–	153,000	13,000	20,700	20,700
School of the Holy Family,	60,000	21,000	–	–	–	–	–	1,000	–	81,000	1,000	1,000	5,957
School of the Holy Name of Jesus,	29,960	–	–	–	–	–	–	4,500	–	29,960	4,500	4,469	4,469

[1] Nothing. [2] Offerings of the Parish. [3] Paid by Church. [4] No return. [5] Par value.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Scots Charitable Society,	–	–	$10,384	–	[1] $1,316	[1] $43,551	–	–	$2,914	–	$58,165	$5,775	$4,335
Seamen's Widow and Orphan Association.	–	–	–	[1] $2,995	[1] 22,108	[1] 45,025	$4,485	–	–	–	74,613	3,181	3,181
Shurtleff Mission to the Children of the Destitute.[2]	–	–	–	–	–	–	–	–	–	–	–	–	–
Simmons Female College,	$1,060,225	$536,000	–	–	244,050	1,013,427	25,389	$111,454	45,778	$1,596,225	1,440,098	248,719	233,039
Sisters Faithful Companions of Jesus,	66,630	–	–	–	–	–	–	1,746	–	66,630	1,746	7,193	7,029
Sisters of Providence,	34,500	–	–	–	–	–	–	7,000	–	34,500	7,000	14,322	14,217
Smith Academy,	23,000	10,000	29,425	15,160	–	3,400	–	1,750	1,393	33,000	51,128	3,968	3,474
Smith College, Trustees of the,	1,431,000	8,000	156,458	98,460	640,620	523,752	12,674	185,000	16,159	1,439,000	1,633,123	373,974	442,237
Smith's Agricultural School,	75,000	–	–	–	–	–	–	15,000	1,718	75,000	16,718	27,240	24,249
Social Law Library, Proprietors of the,	–	–	–	33,820	35,500	32,058	–	50,000	1,730	–	153,108	19,627	25,598
Society for Ministerial Relief,	–	–	3,000	–	77,386	134,430	–	–	13,852	–	228,668	10,358	9,158
Society for Promoting Theological Education.	–	82,000	2,000	13,775	–	17,557	–	–	3,758	82,000	37,090	6,597	5,596
Society for Propagating the Gospel among the Indians and Others in North America.[2]	–	–	–	–	–	–	–	–	–	–	–	–	–
Society for the Relief of Aged or Disabled Episcopal Clergymen.	–	–	–	–	–	88,000	–	–	4,260	–	92,260	4,055	2,974
Society of Oblate Fathers for Missions among the Poor.	293,500	11,000	–	–	–	–	–	20,470	–	304,500	20,470	5,335	42,972
Society of St. John the Evangelist,	97,700	7,000	–	–	–	–	–	–	–	104,700	–	2,081	2,081

Society of St. Margaret,	75,200	–	–	–	2,556	17,707	–	8,000	6,244	75,200	34,507	29,381	23,250
Society of St. Vincent De-Paul,	1,500	–	–	–	–	–	–	–	11,238	1,500	11,238	10,532	9,976
Society of the Augustinian Fathers of the Assumption.	172,600	–	–	–	–	–	–	5,000	600	172,600	5,600	113,900	113,298
Somerville Children's Home and Day Nursery Association.	4,500	–	–	–	–	–	–	–	–	4,500	–	–	954
Somerville Home for the Aged,	13,300	–	15,500	–	–	23,000	13,693	500	1,939	13,300	54,632	4,184	4,376
Somerville Hospital,	57,073	–	–	–	–	22,195	2,275	4,826	5,992	57,073	35,288	29,204	25,901
Somerville Young Men's Christian Association.	75,600	–	–	–	–	–	–	9,500	1,245	75,600	10,745	21,553	20,308
South Boston Day Nursery,	3,000	–	–	–	–	–	–	–	–	3,000	–	1,099	1,106
South End Day Nursery,	15,600	–	–	–	6,470	22,890	93	500	1,048	15,600	31,001	3,352	3,951
South End Hebrew School,	4,800	–	–	–	–	–	–	200	–	4,800	200	500	500
South End House Association,	72,600	–	–	–	8,045	12,367	762	5,000	704	72,600	26,878	31,618	29,816
South End Industrial School,	20,515	–	350	–	2,758	37,691	908	–	1,129	20,515	42,836	7,799	7,016
South End Reading Room Association,	3,500	–	–	–	–	–	51	1,000	130	3,500	1,181	486	491
Spiritual Fraternity,	175,000	–	–	–	–	–	–	15,000	–	175,000	15,000	2,770	1,514
Springfield Boys' Club,	70,000	–	–	–	–	–	1,017	1,500	2,089	70,000	4,606	7,842	7,907
Springfield Home for Aged Men,	8,600	7,000	9,890	–	10,797	27,240	27,049	1,000	11,184	15,600	87,160	4,104	3,082
Springfield Home for Aged Women,	75,000	4,000	74,700	2,450	64,391	81,519	1,956	–	33,640	79,000	258,656	12,417	9,426
Springfield Home for Friendless Women and Children.	40,000	–	6,400	–	20,974	105,411	–	2,000	3,170	40,000	137,955	11,840	12,323
Springfield Hospital,	194,726	4,000	18,000	5,500	46,580	142,187	422	2,500	4,674	198,726	219,863	74,814	74,920
Springfield Rescue Mission,	60,000	–	–	–	–	–	–	1,500	84	60,000	1,584	4,178	4,235
Springfield Young Men's Christian Association.	144,000	–	2,000	–	11,485	11,700	–	6,500	484	144,000	32,169	34,451	34,443

[1] Par value.

[2] No return.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Springfield Young Women's Christian Association.	$134,500	–	$11,500	–	$9,738	$4,550	$3,000	$10,000	$17,204	$134,500	$55,992	$28,176	$26,675
Stephen J. Ryan Camp No. 7, Legion of Spanish War Veterans.	4,600	–	–	–	–	–	–	1,000	–	4,600	1,000	1,148	1,134
Stickney Fund, Trustees of the,[1] .	–	–	–	–	–	–	–	–	–	–	–	–	–
Stockbridge Library Association, .	6,500	–	–	–	1,500	4,000	500	7,000	110	6,500	13,110	1,447	–
Stone Institute and Newton Home for Aged People.	14,750	$7,940	6,500	–	40,095	92,798	–	1,500	1,524	22,690	142,417	9,387	5,667
Summer Street Fire Fund, . . .	–	–	–	–	–	30,814	–	–	1,792	–	32,606	1,193	3,225
Sunnyside Day Nursery, . . .	9,400	–	–	–	800	13,419	–	–	1,339	9,400	15,558	2,570	3,592
Sunnyside Inc.,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Sutton Home for Aged Women in Peabody.	7,966	1,500	–	–	6,075	27,555	5,689	1,000	1,006	9,466	41,325	2,118	2,051
Swain Free School, Trustees of, . .	20,000	–	3,000	–	54,255	154,391	–	–	739	20,000	212,385	11,640	8,907
Tatnuck Benevolent, Charitable and Literary Association.	600	–	–	–	–	–	–	–	18	600	18	137	119
Temporary Home and Day Nursery Society.	40,200	–	–	–	10,000	20,431	–	2,628	261	40,200	33,320	11,315	11,268
Thayer Academy, Trustees of, . .	113,000	–	113,925	–	217,839	109,515	500	7,000	51,841	113,000	500,620	21,352	21,042
Theodore Edson Orphanage, . .	25,000	–	–	–	–	15,000	14,183	1,500	18	25,000	30,701	2,208	2,204
Theodore L. Bonney Post 127, G. A. R. Hall, Trustees of.	3,000	–	–	–	–	–	–	–	–	3,000	–	–	–
Trinity Church Home for the Aged,[1] .	–	–	–	–	–	–	–	–	–	–	–	–	–

Trinity Dispensary,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Tufts College, Trustees of,	932,400	–	148,400	$15,726	164,027	200,961	4,681	50,000	65,169	932,400	648,964	259,130	282,191
Union for Good Works in New Bedford,	46,518	–	–	–	6,221	61,238	556	–	1,611	46,518	69,626	7,645	7,965
Union for Home Work in Pittsfield,	7,500	–	–	–	–	2,000	5,438	–	–	7,500	7,438	335	110
Union Hospital,	17,350	–	–	–	–	–	–	7,500	1,795	17,350	9,295	19,294	17,499
Union Relief Association of the City of Springfield.	–	–	–	–	–	30,860	7,000	–	2,771	–	40,631	5,528	5,787
Unitarian Sunday School Society,	–	–	–	–	–	25,839	809	11,246	613	–	38,507	20,249	20,185
United Hebrew Benevolent Association.	–	–	–	–	–	12,430	1,950	–	447	–	14,827	15,913	16,496
United Society of Christian Endeavor,	21,000	–	–	–	–	–	2,715	14,573	2,311	21,000	19,599	64,020	64,437
Veteran Association of the Lawrence Light Guard of Medford.	85,825	5,856	–	–	–	[2] 106,000	–	–	5,838	91,681	111,838	9,812	8,121
Vincent Memorial Hospital,	75,628	–	–	–	–	149,397	–	–	1,974	75,628	151,371	16,509	17,460
Volunteer Children's Home,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Wainola Temperance Society,	3,100	–	–	–	–	–	159	650	–	3,100	809	–	–
Wales Home for Aged Women,	21,000	650	1,800	–	70	–	927	–	1,210	21,650	4,007	–	–
Waltham Baby Hospital,	5,500	–	–	–	–	1,000	7,022	623	–	5,500	8,645	3,500	3,370
Waltham Hospital,	135,361	11,500	1,600	372	11,200	162,987	11,020	6,100	5,921	146,861	199,200	40,476	43,203
Waltham Training School for Nurses Corporation.	45,000	20,000	–	–	23,907	15,415	9,990	1,000	1,757	65,000	52,069	23,616	22,697
Wampatuck Library Association,	3,140	–	–	–	–	–	–	530	40	3,140	570	211	247
Warren Museum of Natural History,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Washingtonian Home,	27,000	–	8,500	4,695	5,010	18,480	18,562	2,500	24,519	27,000	82,266	17,507	17,773
Wellesley College,	2,264,642	167,400	187,250	875	175,128	554,624	2,250	250,000	149,238	2,432,042	1,319,365	410,160	406,528
Wells Memorial Association,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–

[1] No return. [2] Par value.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Wentworth Institute,	$674,038	–	–	–	–	$138,726	$135,000	–	$9,723	$674,038	$283,449	$180,059	$147,844
Wesleyan Academy, Trustees of the,	186,755	–	–	$10,540	$6,200	34,024	1,106	$34,135	611	186,755	86,616	19,062	27,038
Wesleyan Home,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Wesson Maternity Hospital,	206,000	–	–	–	–	15,000	–	12,500	2,715	206,000	30,215	33,410	30,254
Wesson Memorial Hospital,	230,000	–	–	–	–	7,600	2,900	20,000	257,600	230,000	288,100	39,138	37,465
West End Hebrew Free School,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
West Newton Day Nursery,	5,500	–	–	–	–	–	–	–	1,421	5,500	1,421	3,633	2,553
West Tisbury Free Public Library,	1,100	–	–	–	–	–	20	1,000	43	1,100	1,063	109	93
Westfield Academy, Trustees of,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Westfield Athenæum,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Westford Academy, Trustees of,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Wheaton Female Seminary,	319,875	$18,225	–	–	48,000	68,700	–	12,000	13,500	338,100	142,200	164,308	159,296
White Fund, Trustees of the,	80,100	–	$72,000	4,000	13,300	26,000	13,146	30,000	2,622	80,100	161,068	7,302	6,822
Whittier Home Association of Amesbury.	1,500	–	–	–	–	–	5,923	150	12	1,500	6,085	421	420
William E. Sargent Athletic Field Corporation.	5,000	–	–	–	–	–	–	–	–	5,000	–	1,175	645
Williams College, President and Trustees of.	1,494,602	166,510	32,325	5,500	244,196	975,626	46,884	81,900	21,051	1,661,112	[2] 1,407,482	189,545	225,159

Winchester Home for Aged Women,	30,000	31,400	33,600	2,422	38,481	6,950	4,657	1,000	27,310	61,400	114,420	11,461	16,068
Winsor School,	252,430	–	–	–	–	–	–	12,800	34,828	252,430	47,628	98,780	93,853
Woman's Baptist Foreign Missionary Society.	35,177	–	–	–	–	–	–	–	–	35,177	–	158,835	182,948
Woman's Board of Missions,	–	–	–	–	5,700	140,500	30,432	–	33,899	–	210,531	191,137	204,622
Woman's Charity Club Hospital Corporation.	36,600	–	28,600	–	–	[3] 10,000	2,000	3,000	523	36,600	44,123	18,987	18,064
Woman's Friend Society,	14,000	–	–	[3] 1,200	[3] 200	[3] 13,000	13,715	1,500	4,722	14,000	34,337	17,528	14,259
Woman's Home Missionary Association.	–	–	–	–	3,900	13,071	15,507	500	2,516	–	35,494	38,207	35,690
Woman's Universalist Missionary Society of Massachusetts.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Women's Catholic Union of Charlestown.	5,000	–	–	–	–	–	–	1,100	78	5,000	1,178	457	398
Women's Club House Association of Magnolia.	6,814	–	–	–	–	–	–	804	102	6,814	906	676	606
Women's Educational and Industrial Union.	303,000	–	–	–	–	–	–	–	–	303,000	–	3,180	3,121
Woodbury Memorial Trust,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Worcester Academy,	515,900	90,800	56,650	–	–	15,564	–	20,000	2,520	606,700	94,734	129,637	136,237
Worcester Art Museum,	168,450	–	175,120	133,560	1,416,457	988,050	22,625	15,228	72,856	168,450	2,823,896	156,567	141,153
Worcester Boy's Club,	25,339	–	–	–	1,000	2,000	6,019	1,499	–	25,339	10,518	3,241	4,150
Worcester Children's Friend Society,	–	–	–	2,200	97,692	60,186	5,140	500	2,650	–	168,368	13,117	14,215
Worcester County Horticultural Society.	120,000	–	–	–	–	–	5,832	8,312	1,514	120,000	15,658	36,603	34,154
Worcester County Mechanics Association.	295,300	9,300	–	–	–	–	3,150	15,000	1,900	304,600	20,050	16,588	14,720
Worcester Hahnemann Hospital,	71,800	–	–	–	–	5,000	2,475	–	–	71,800	7,475	12,237	11,817
Worcester Natural History Society,	35,300	–	–	–	[3] 500	[3] 20,000	–	16,000	345	35,300	36,845	1,992	1,647
Worcester Polytechnic Institute,	441,900	48,285	12,000	[3] 18,800	[3] 73,825	[3] 380,250	–	300,000	19,500	490,185	804,375	104,520	106,680

[1] No return. [2] Less notes outstanding for moneys borrowed $87,000. [3] Par value.

Abstract of Returns of Property, etc. — Concluded.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Worcester Reform Club,	–	–	–	–	–	–	–	$300	$12	–	$312	$600	$600
Working Boys' Home,	$120,000	–	–	–	–	–	$845	25,000	391	$120,000	26,236	22,428	21,192
Working Girls' Home,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
World's Christian Endeavor Union,	–	–	–	–	–	–	–	–	234	–	234	7,789	7,554
Yearly Meeting of Friends for New England.	5,000	–	–	–	–	–	300	900	1	5,000	1,201	1,413	1,384
Young Men's Catholic Temperance Society of Salem.	5,000	–	–	–	–	–	–	2,000	52	5,000	2,052	572	519
Young Men's Catholic Total Abstinence Society of New Bedford, Inc.	575	–	–	–	–	–	–	–	–	575	–	2,572	2,253
Young Men's Christian Association of Amesbury, Mass.	14,000	–	–	–	–	–	2,125	1,500	–	14,000	3,625	2,427	2,382
Young Men's Christian Association of Franklin.	33,000	–	–	–	–	–	–	2,000	1,774	33,000	3,774	33,934	32,249
Young Men's Christian Association of Gloucester, Mass.	69,000	$2,500	–	–	–	–	–	5,700	947	71,500	6,647	10,722	9,818
Young Men's Christian Association of Lynn.	82,000	56,400	–	–	–	–	–	–	–	138,400	–	7,677	9,983
Young Men's Christian Association of Milford.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Young Men's Christian Association of Newton.	155,346	–	–	–	–	–	–	12,515	–	155,346	12,515	17,145	17,697
Young Men's Christian Association of Northampton, Massachusetts.	47,500	–	–	–	–	$4,700	–	2,500	232	47,500	7,432	5,936	5,920
Young Men's Christian Association of Quincy, Mass.	35,000	–	–	–	–	–	–	4,650	–	35,000	4,650	7,589	7,797
Young Men's Christian Association of Westfield.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–

Young Men's Christian Association of Worcester.	130,950	32,450	$300	–	[2] $7,500	–	4,500	1,000	179	163,400	13,479	33,380	35,948
Young Men's Library Association,	20,000	–	–	–	–	–	2,567	18,000	128	20,000	20,695	2,346	2,692
Young Women's Building Association (Haverhill).	3,325	–	–	–	–	–	4,272	400	684	3,325	5,356	3,220	3,501
Young Women's Christian Association, Lowell.	64,400	–	–	–	–	7,320	1,475	9,000	637	64,400	18,432	24,408	23,771
Young Women's Christian Association of Newburyport.	6,500	–	–	$375	–	–	1,000	–	134	6,500	1,509	3,063	3,076
Young Women's Christian Association of Worcester.	115,600	–	–	–	5,447	13,520	3,946	8,343	734	115,600	31,990	42,455	41,721
	$77,239,818	$23,495,729	$8,802,365	$2,136,219	$22,372,808	$61,444,520	$4,261,505	$11,574,916	$6,341,597	$100,735,547	$116,933,930	$22,154,796	$21,077,408

[1] No return.

[2] Par value.

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Public Document No. 16

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REPORT

OF THE

TAX COMMISSIONER

OF

The Commonwealth of Massachusetts

FOR THE YEAR ENDING

NOVEMBER 30, 1913.

BOSTON:
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Approved by
The State Board of Publication.

The Commonwealth of Massachusetts

Office of the Tax Commissioner,
Boston, January 9, 1914.

Hon. Grafton D. Cushing, *Speaker of the House of Representatives.*

Dear Sir:—I have the honor to transmit herewith, for the use of the Legislature, the annual report of the Tax Commissioner for the year 1913.

Respectfully yours,

WILLIAM D. T. TREFRY,
Tax Commissioner.

The Commonwealth of Massachusetts.

Office of the Tax Commissioner,
Boston, January, 1914.

To the Honorable Senate and House of Representatives.

The past year has seen an increasing amount of attention given to questions of taxation by legislative and administrative officials the country over. This is encouraging to all who desire reform in public finance, for in no field of public affairs is there more need of rational change and improvement. The enormous increase in various forms of credits accomplished during the last fifteen or twenty years, and the scarcely less enormous increase in the scale of public expenditures, have strained to the breaking point systems of taxation which were established in most cases many years ago, amid economic and industrial conditions far simpler than those now existing, and which were designed to produce revenues small in amount as compared with those now required. In the various States of the Union, almost without exception, the general property tax has been the chief factor of the revenue systems, and constitutional provisions in one form or another have existed in most of the States requiring that all taxed property shall be taxed upon its capital value, at uniform rates. So long as property existed mainly in the form of real estate, stocks of merchandise and raw material and live stock such a standard of value and of taxation was probably as equitable as could be devised. The general property tax worked well until securities and credits became an essential and large part of property values; then the general property tax began to be ineffective and inequitable. The increase of public expenditures has increased its failure. Securities and credits may be easily concealed from assessors, and in proportion as they avoid taxation is the tax system discredited. The framers of the tax system now existing in Massachusetts never went on record as approving the taxation at

rates as high as $18, $20 and $25 on the thousand of capital value of credits and securities which bring to the owner no more than $40 or $50 or $60 of annual income. Such forms of property were almost nonexistent when the general property tax was established; so long as they were inconsequential in amount the measure of taxation established (in Massachusetts) in colonial times was not inadequate and was not fundamentally inequitable.

The taxation of real estate has been so sure at all times that the community has considered taxes upon it a fixed and unescapable charge, and in its fixing of real estate values by purchase and sale, or in its determination of rental values, it has amortized the average tax. On the other hand, the taxation of paper evidences of property has been so irregular and so generally unenforced that the community has disregarded this tax; it has established values for securities and credits and has accepted interest and dividend rates upon the expectation that the tax will not be imposed. The "community," as the word is here used, means much more than merely those persons who own securities and credits or those who deal in them, — it means the whole industrial organization, not only in Massachusetts but also in the whole country, and in those other parts of the world with which we have industrial and commercial relations. Here appears the incongruity and indefensibility of the general property tax, — that it fails to take into account the industrial and economic organization, but undertakes to adhere to a standard which probably no one would now wish to adopt were he to establish *de novo* a tax code. No single American State can by statute change the economic organization of society, — it is doubtful if all acting together could do so. If a tax system is out of joint with industrial and economic facts, it must be changed and not they.

There is general assent to the propositions that under the general property tax as it has been administered in most American States large amounts of personal property escape assessment; that credits and securities generally are taxed only when the owner is so conscientious as to declare them, or when they have recently appeared in probate inventories; that when they are taxed the tax absorbs under the high rates prevailing

in most of our cities and towns from twenty-five to fifty per cent. of the income they produce, and sometimes more. Condemnation of the general property tax by investigating commissions and by tax officials has been general for many years in different parts of the country. Whether under lax or stringent attempts at enforcement, failure has almost always been the result, until among those who have most nearly earned the right to be called experts in taxation the opinion is held that under any system of administration failure is inevitable. This conclusion was set forth in 1910 in findings presented to the Fourth International Tax Conference by a committee of the International Tax Association. This committee was composed of three tax officials and two other authorities on the subject of taxation, as follows: Oscar Leser, judge of Appeal Tax Court of Baltimore, Prof. E. R. A. Seligman of Columbia University, James C. Farman, city assessor of Toronto, Nils P. Haugen of the State Tax Commission of Wisconsin, and Frederick N. Judson of St. Louis, a member of a special tax commission of Missouri in 1906. Its findings were: —

> That the general property tax system has broken down;
>
> That it has not been more successful under strict administration than where the administration is lax;
>
> That in the States where its administration has been the most stringent the tendency of public opinion and legislation is not towards still more stringent administration, but towards a modification of the system;
>
> That the same tendency is evident in the States where the administration has been more lax;
>
> That the States which have modified or abandoned the general property tax show no intention of returning to it;
>
> That in the States where the general property tax is required by constitutional provisions there is a growing demand for the repeal of such provisions.
>
> We conclude, therefore, that the failure of the general property tax is due to the inherent defects of the theory; that even measurably fair and effective administration is unattainable; and that all attempts to strengthen such administration serve simply to accentuate and to prolong the inequalities and unjust operation of the system.

In Massachusetts two excellent investigations and reports have been made within recent years dealing with this question. I refer to the commission appointed under the terms of chapter

111 of the Resolves of 1896, which reported to the Legislature the following year, and to the Commission on Taxation appointed under the terms of chapter 129 of the Resolves of 1907, which reported to the Legislature in 1908. Both of these commissions made exhaustive investigations; both condemned the attempt to tax all classes of property at uniform rates; both pointed out in detail the respects in which and the extent to which failure has been achieved in Massachusetts. The recommendations of these two commissions were dissimilar. None of the important recommendations of either was adopted, and the wicked conditions which they so carefully and explicitly pointed out have continued. So far as concerns the general property tax, condemned as it is by the most careful and able students and administrators in the field of taxation, Massachusetts is in substantially the same position as she was twenty or even forty years ago. It is true that some real improvement in assessment has been made by numerous municipalities during the last five years as a result in large part of the instruction and assistance given to boards of assessors by the department of the Tax Commissioner; but as for curing the fundamental defects I am convinced that but little real progress has been made. Of the total assessed value of all property in the Commonwealth as reported by assessors in 1905, 21.49 per cent. was personal property; in 1908, 22.04 per cent.; in 1909, 22.98 per cent.; in 1910, 23.56 per cent.; in 1911, 24.14 per cent.; in 1912, 24.30 per cent.; in 1913, 24.43 per cent. When we reflect that the total value of taxable personalty in the Commonwealth is probably not less than twice the value of the real estate we can appreciate the extent of the failure of assessors to find and assess the personal property.

At present, as in the past, there are numerous municipalities, frequently and justly called "tax dodgers' retreats," wherein the tax rate is low, to which remove many persons whose business does not require them to reside where it is conducted. In these places the raising of public revenues at the low rates prevailing is easy. Roads, schools and other public properties and functions are constructed and carried on in the best possible ways; the advantages afforded to taxpayers are numerous and excellent, and yet as compared with most other municipalities tax rates are low, valuations are under rather than over the

real value, and large amounts of personal property are overlooked by the assessors. The distribution of our corporation taxes by the Commonwealth brings an added advantage to many of these favored municipalities, and in the imposition of State and county taxes they bear less than their just part, owing to undervaluation and failure to assess much taxable property.

In making up the basis for the apportionment of the State tax in 1913, I was able, by virtue of authority newly conferred upon me (Acts of 1911, chapter 366), to make use of information in my possession, and thus to add some $350,000,000 of value to the assessments reported to me by the municipalities. This amount was certainly not over, but was probably under, 10 per cent. of the total amount of taxable property escaping taxation. And yet it was the most that I could conscientiously and specifically find. This fact shows the success with which concealment is carried on, and proves, I think, that when assessments are once made any adequate equalization of them is impossible in Massachusetts. In other States there have been made much more genuine attempts at equalization than we have undertaken here, but State tax officials of these other States do not consider that the most stringent and drastic equalizations do more than modify the most glaring inconsistencies and inequalities. The $350,000,000 of values which I was able to add to municipal valuations did not, however, pay any part of the State tax. When I added some millions of valuations to the town of Brookline, for instance, that town's proportion of the State tax was increased; but the larger State tax thus charged against the town was not spread over the property actually assessed and the property I had found, — it was spread upon merely the assessed property. It thus appears that while my action may have been a step towards equalization as between municipalities, it at the same time was a step which increased the inequalities of taxation as between residents of the town in question.

The startling increase in public expenditures in this Commonwealth is a fact of significance to be considered in any discussion of problems of taxation.

The following table is instructive: —

	1903.	1913.
Taxes raised by municipalities, excluding State tax,	$50,339,917	$73,106,304
Appropriations by the Legislature,	7,448,820	18,147,000
Total,	$57,788,737	$91,253,304

It appears from the above that in 1913, as compared with 1903, levies for municipal and county expenses had increased 45.23 per cent.; State appropriations, 143.62 per cent.; the total, 57.90 per cent.

Likewise public indebtedness has increased: —

	Dec. 31, 1903.	Nov. 30, 1913.
Net direct debt of Commonwealth,	$14,782,640	$24,270,486
Net contingent debt of Commonwealth,	56,583,228	57,402,229
Total,	$71,365,868	$81,672,715

This shows an increase of 14.44 per cent. in ten years.

The facts as to municipal indebtedness at corresponding dates are not at hand, but the figures for 1906 and 1911 are as follows: —

	1906.	1911.
Net funded or fixed debt of cities and towns,	$152,015,654	$170,821,963 [1]

[1] Includes $1,794,748 reported in 1910 by 73 towns which made no report in 1911.

The taxes raised by the municipalities exclusive of the State tax have increased 45.23 per cent., while the assessed value of taxed property has increased 38.69 per cent. during the same period. If we are to find the amounts raised by the taxation of property by the municipalities in the two years under comparison, we must add to the first figures appearing in the first table above the respective State taxes. We then find that the total taxes raised by the municipalities by the taxation of property in 1903 were $52,839,917, and in 1913, $81,106,304. The

latter is an increase over the former of 53.49 per cent. Thus, while assessed values were increasing 38.69 per cent., taxes levied upon the assessed property increased 53.49 per cent., with the result that the inequality between taxed and untaxed (but taxable) property and between the owners thereof had increased in proportion to the difference between these two figures. However unequal may have been the administration of the law for the taxation of property in 1903, the inequality is much greater now, and the escape from taxation of property which the law makes taxable is of much more serious consequence to the owners of taxed property than it was ten years ago.

A large part though not all of this increased inequality is due to the great increase in the State tax, which was $2,500,000 in 1903 and $8,000,000 in 1913. The revenue of the Commonwealth, derived from various sources other than the taxation of property, appears in the following table: —

Source of Revenue.	1903.	1913.
Corporation taxes, net,	$1,298,348 97	$2,039,014 31
National bank stock taxes, net,	401,294 54	451,648 91
Savings bank taxes,	1,660,260 60	1,879,667 70
Inheritance taxes,	506,146 88	2,354,802 38
Insurance taxes and licenses,	774,553 68	1,250,509 94
Excise taxes from foreign corporations,	9,450 98	260,900 82
Liquor licenses,	775,665 43	829,243 66
Miscellaneous,	356,304 61	614,724 98
Total,	$5,782,025 69	$9,680,512 70

From this table it appears that the revenue of the Commonwealth, exclusive of the State tax, had increased 67.42 per cent. in ten years. Previously we have shown that the appropriations made by the Legislature in 1913 were 143.62 per cent. greater than those made in 1903. Thus the appropriations have increased much faster than the revenue, and the State tax has increased 220 per cent. in the same period.

The indications for 1914 are, I am informed, that the State tax will be materially larger than it was in 1913. Excellent

reasons can be adduced tending to prove the advantages and wisdom of raising by a tax on property some considerable proportion of the money needed by the Commonwealth to cover appropriations made by the Legislature. When, however, this State tax is spread upon only a fraction of the taxable property in the Commonwealth; when we find that largely because of it the taxes upon taxed property are increasing much more rapidly than the amount of the property itself; when we view the great inequalities between municipalities in the amounts of the State tax which it is possible to charge against each, and when we contemplate the great variation of tax rates prevailing in cities and towns, we must conclude, I think, that so large a State tax is unjustifiable. However much we may desire economy in public expenditure, and however much some citizens may disapprove governmental performance of some of the functions recently assumed by government, it is a fact beyond challenge, I think, that Massachusetts cannot retreat from most of the activities to which she is now committed. Indeed, it is quite evident that her expenditures are to be materially increased in the near future. To continue with a State tax as large as that of 1913, and even larger, is, I believe, a serious mistake; it entails too much inequality between individuals and between municipalities.

With the great increase in State appropriations there has been no corresponding increase in the revenue accruing from taxes other than taxes upon property. During the last ten years only two new sources of revenue have been found, — the excise tax on foreign corporations, which now produces somewhat over a quarter of a million, and the direct inheritance tax, which has increased the revenue from legacies and successions by substantially one and three-quarters millions. The plain conclusion is that the Commonwealth has outgrown her revenue system, and ought at once to take steps to relieve the serious situation in which we now are.

In my judgment, expressed at some length in each of my two last annual reports, no permanent improvement in conditions surrounding the taxation of property can be expected until the Constitution has been amended. To some extent, at least, the idea of proportionality should be eliminated from it. This is a

suggestion which frightens many good citizens, but their fears are, it seems to me, largely unfounded. There are now several States which have departed from the proportional idea of taxation, and in none of these States do I find that Legislatures are indulging in the unfair discriminations which are feared. In fact, here in Massachusetts unproportional taxation enacted under the so-called "excise clause" of the Constitution has long prevailed. The taxation of corporate franchises, deposits in savings banks, and legacies and successions is not proportional, since the Constitution does not provide that it must be. And yet it cannot be successfully maintained that these three forms of taxation are unduly discriminatory or otherwise vicious. To do as other States have done, to do further as we have done in part, to accept the advice of the most careful students of taxation, theoretical and practical, the country over, namely, to remove, at least in part, the constitutional requirement for proportional taxation, is, I believe, the immediate task before us. I say this; despite the fact that during the last five years the Legislature has repeatedly declined to take the steps necessary for constitutional amendment. I again urge the necessity of a constitutional change, and I express the hope that another year will not pass with nothing done.

In the meantime it seems to me that the Legislature, in declining heretofore to move for the amendment of the Constitution, has set its approval upon the present tax system. It cannot be assumed that the Legislature approves the present system, unenforced. It must be believed that the approval is of the system enforced according to law. The fact is that the present laws for the taxation of property are not enforced. Some billions of dollars' worth of taxable property is untaxed. It has not been made anybody's duty to see to it that tax laws are enforced. It has been made the duty of the Tax Commissioner to advise and supervise assessors. This I am doing. But it has never been made possible for the Tax Commissioner to enforce doomage, to make new assessments or reassessments, to remove assessors or to control their actions. The selfish interest of a given town frequently calls for unlawful assessments and undervaluations, and no assessment of some property; and many times this selfish interest governs assessors, —

either with or without their knowledge. If the present tax laws are to be enforced, as I think they ought to be so long as they are on the statute books, it must apparently be made some one's duty to enforce them, and drastic laws giving plenary powers should be enacted. Even the contemplation of such better enforcement as is probably possible is disturbing to many citizens, and certain unfortunate and perhaps disastrous results, sure to follow a more vigorous enforcement, are easily discernible. However that may be, and I am not blind to the situation, I am constrained to believe that if and so long as our present inadequate system of taxation remains on the statute books strict enforcement of it should be demanded. So long as the Legislature declines to make changes in it, we must conclude that the Legislature desires the system enforced. Enforced at the present time it is not. The experience of other States does not lead me to believe that enforcement with permanently good results is possible; but if the people of Massachusetts are of the contrary opinion, then let us all join in making a genuine attempt to really enforce our law. If we do this we shall then have experience at first hand with which to guide our future action.

The Corporation Tax.

The year 1913 is the only year in the last fifteen, with one exception, in which the total franchise tax paid by corporations has been less than was paid in the preceding year. For purposes of the franchise tax corporations are usually and conveniently divided into three classes, as follows: street railway companies, public-service corporations and domestic business corporations. The following table shows the amount of tax assessed in the years 1912 and 1913 against these three classes of corporations: —

	1912.	1913.
Street railway companies,	$1,195,946	$1,079,246
Public-service corporations,	4,379,592	3,724,500
Domestic business corporations,	3,604,046	3,791,731

According to these figures it appears that the taxes assessed upon street railway companies and public-service corporations were less by the amount of $771,792 than they were in the previous year; and that the taxes assessed against domestic business corporations in 1913 were greater by the amount of $187,-685 than they were in 1912. The larger taxes of the domestic business corporations were accounted for by two principal facts; first, by the larger number of corporations, and second, by the greatly increased revenue derived from domestic business corporations whose business, entirely or chiefly, is carried on outside of Massachusetts. This increase was in spite of the fact that in very many cases stock quotations and valuations for stock were lower than they had been in 1912. The continual increase of the corporate franchise taxes paid by domestic business corporations indicates, I think, that in the main our domestic corporation act is a satisfactory instrument for the corporate organization of our industries, and is such a law as to attract corporations which do little or none of their business in this Commonwealth.

The decrease in the amount of taxes paid by street railway companies, which decrease is $116,700, is accounted for by two facts: first, a generally lower market value for the shares of stock, and second, a somewhat increased amount of local assessment made by boards of assessors against the property of these corporations. The amount of this decrease is in no wise alarming, and so far as it is concerned I cannot find that it indicates an unhealthy condition for the street railway companies. The decrease in the amount of taxes paid by the public-service corporations, which decrease is $655,092, is startling. Public-service corporations, as the term is here used, include the following principal classes of companies: gas and electric light companies, telephone and telegraph companies, water companies, railroad companies and trust companies. Comparing 1913 with 1912, the loss in taxes from the gas and electric light companies is $131,807; the loss from the telephone and telegraph companies is $83,462; the loss from water companies is $902; the loss from railroad companies is $474,112; and the gain from trust companies is $18,478. The variation from the figures of 1912 in the case of all these companies except railroads is not

large, and while we normally expect and always prefer to find the taxes of a given year assessed upon a given class of corporations larger than they were in the preceding year, yet I think there is nothing seriously disturbing in the fact that the taxes paid by gas and electric light companies and telephone companies are slightly less in 1913 than they were in 1912. Nineteen hundred and thirteen has not been a year in which new capitalization has been largely undertaken or in which new construction has been extensive. Stock values have on the whole slightly declined, and this situation is responsible for the fact that these classes of companies have paid this year slightly less taxes than last year.

With relation to the railroads the situation is much more serious. Taxes assessed upon the railroad companies in 1913 are only 73.7 per cent. of the taxes of last year. The serious situation in which the railroads now find themselves is reflected in this very material reduction in the taxes which it has been proper to assess against them. Thus it appears that the Commonwealth directly, and, through her, most of the municipalities of the Commonwealth, are sharing in the demoralized railroad situation by a material shrinkage in revenues. A recovery of stock values by the railroads will, of course, increase their tax-paying liability. Until there is a very substantial recovery, however, it is reasonable to suppose that the taxes paid by railroads are much more likely to approximate the figures for 1913 than the figures for 1912. The valuation of railroad stocks has in some notable instances decreased very materially since April 1, 1913. A rough calculation indicates that if we are to assess railroad stocks on the first of April, 1914, at substantially the values which they now have we shall not assess so large a tax in 1914 as we assessed in 1913. By legislation of 1913 a factor was introduced into railroad finances which it is clear to me has a very material bearing upon the question of the taxation of railroads, to which I think little, if any, consideration was given by the Legislature. The measure by which has been determined heretofore the taxation of railroads (as of other corporations) has been the value of the outstanding capital stock. Previous to legislation of 1913 the amount of bonds which could be issued by any railroad cor-

poration has been not more than the amount of the outstanding capital stock. By the passage of chapter 784 of the Acts of last year it was provided that hereafter, upon suitable authorization, the railroads may issue two dollars of bonds for each one dollar of capital stock outstanding. It goes without saying that as a general practice an increased indebtedness is likely to decrease the equities in the capital stock. It is to be presumed that hereafter, to a very considerable extent, railroad financing will be accomplished by the issuance of bonds. In fact, in several notable instances it would now be impossible to issue capital stock and to sell the same at its par value. If it may be argued that the further issuing of bonds will not decrease the value of the capital stock at present outstanding, and if there shall be some truth in such an argument, yet nevertheless I think all must agree that the capital stock values of our railroads are not likely to be much larger in the near future, since the railroads are likely to secure their new capital, as it is needed, by the issuance of bonds. Thus it is almost sure to happen that with the increase of the value of the properties of the railroads located in this Commonwealth there will be no corresponding increase in the values of the capital stock. If Massachusetts were including the bonds of the railroads with the capital stock in her determination of the value of the corporate franchise, it would, of course, make no difference whether a larger or smaller proportion of the total capitalization were bonds, but since Massachusetts has left railroad bonds to be taxed by the municipalities as the personal property of the holders, and since the municipalities fail so signally to reach this kind of property for taxation, the extension of the bond privilege under the act above referred to is bound to have very material results and unfortunate results in the matter of taxation.

The joint special committee on taxation which reported to the Legislature in 1907 discussed at some length the question of the advisability of basing our corporate franchise taxes of public-service corporations upon the combined value of the outstanding stock and outstanding bonds, and this committee recommended to the Legislature that issues of bonds made thereafter should be included at their value, with the value of the capital stock outstanding, in the determination made by

the Tax Commissioner of the value of the corporate franchise; and that, therefore, such bonds thus included in the value of the corporate franchise should be tax exempt in the hands of the holder. This recommendation of this joint special committee was not adopted. Whatever its soundness and value at the time it was made (and I believe it to have been entirely sound then) its appropriateness is much more evident now since the Commonwealth has established the policy of allowing the railroads to secure, if necessary and if desired, two-thirds of their total capitalization by the issuance of bonds. I do not see how it is possible, under the tax laws as they are at present written, for the franchise taxes, to be paid hereafter by public-service corporations, to be materially increased if they resort in the raising of capital to the issuance of bonds. So far as the railroad companies are concerned it appears to be entirely reasonable and necessary to conclude that for the immediate future, at least, increased capitalization is to be secured only by bond issue. These bonds, so far as owned by residents of Massachusetts, will be under our present statute personal property subject to taxation at municipal rates. Our past experience has been such with the taxation of property of this class that we risk little in saying that only a small percentage of such bonds will be actually taxed. Thus it is almost sure to happen that the taxes hereafter paid by the railroad companies themselves and by their bondholders residing in Massachusetts will be less adequate than they have been in the past, as compared with the total property and franchise values of the corporations.

Taxation of Foreign Corporations.

By decisions of the Supreme Court of the United States, handed down in November, in the two cases of the Baltic Mining Company against the Commonwealth of Massachusetts and the S. S. White Dental Manufacturing Company against the Commonwealth of Massachusetts, our statute providing for the payment of an excise tax by foreign manufacturing and mercantile corporations doing business in this Commonwealth was substantially upheld. This statute (Acts of 1909, chapter 490, Part III., section 55) provides that every foreign corpora-

tion organized for a purpose for which a corporation might be organized under our domestic corporation law (chapter 437, Acts of 1903), which has a usual place of business in this Commonwealth and does business here, shall pay annually into the treasury of the Commonwealth a tax of one-fiftieth of one per cent. of the par value of its authorized capital stock, such tax in no case to exceed $2,000 in amount. For the last three or four years this statute has been under severe attack by various corporations, and there have been brought some three hundred suits against the Commonwealth for the recovery of as many taxes paid under protest by various corporations. Decisions of the Supreme Court of the United States, by which there have been declared unconstitutional laws of the States of Kansas, Arkansas and Colorado, had led many to the conclusion that this statute of Massachusetts had only to be attacked before the Supreme Court of the United States to be declared by that court unconstitutional. The two cases brought were in essential respects test cases. Contentions of these two corporations had been reviewed by the Supreme Judicial Court of Massachusetts and in each case the tax law had been upheld. They were argued before the Supreme Court of the United States in the winter of 1913, and the contention of the Commonwealth as to the meaning and constitutionality of our statute was upheld. The result of the two decisions by the Supreme Court of the United States is that a number of corporations who had withheld their tax, pending the announcement of decisions in these cases, have now paid; and it is a reasonable expectation that many suits which have been instituted for the recovery of such taxes as had been paid will be dropped. Thus the victory of the Commonwealth in these two cases was notable. Massachusetts appears to have found a way for the taxation of foreign corporations for the privilege of carrying on business in this Commonwealth. The tax in question does not to any extent take the place of a tax upon such property of such corporations as are here located. Every foreign corporation subject to this tax is likewise taxed by every municipality with reference to such real estate, machinery, merchandise or other tangible property as is located therein. This excise tax is strictly an excise. It was first established in 1903, upon the

recommendation of the Commission on Corporation Law, and the reasons which induced this commission to advise the establishment of such a tax were to some extent, at least, found in a desire to establish the principle that a foreign corporation carrying on business in this Commonwealth should pay for the privilege of so doing. In 1907 the Act of 1903 was amended upon the recommendation of a joint special committee on taxation established by a resolve of 1906, and reporting to the Legislature of 1907. The reasons which induced this committee to recommend an amendment in the then existing law were in part, as set forth in the report of this committee, founded on the conclusion that there existed at that time "a discrimination in the matter of taxation against our own corporations and in favor of foreign enterprises." Since the passage of the amendment of 1907 the annual revenue produced by this tax has been in the neighborhood of a quarter of a million dollars. The Attorney-General estimated that if the Commonwealth had lost its contention in these two cases, and if suits then pending for the recovery of other taxes had been successfully maintained because of the decisions in these two cases, it would have been necessary for the Commonwealth to pay back to corporations taxes and interest aggregating some $750,000. By these two decisions most or all of this liability for the payment back of taxes has been removed. It seems to be fairly well established now that an excise based upon the total authorized capital stock of a foreign corporation is not such taxation of the property of these corporations located outside of Massachusetts as to be a burden upon interstate commerce or as to constitute the taking of property without due process of law. Thus this item of revenue appears to be fairly secured. It is not likely to increase in amount much, if any, for the reason that incorporation under the laws of Massachusetts is much more popular than it was ten years ago, and in numerous cases foreign corporations, instead of establishing their places of business in this Commonwealth, incorporate under our laws, or at least incorporate a subsidiary company under our laws, which subsidiary in this territory carries on the affairs of the foreign corporation. However that may be, there will, of course, always be numerous foreign corporations which do have places of business in this

Commonwealth. By judicial decisions from the highest court in the land it appears to have been determined that we may in the manner provided by this statute tax such foreign corporations for the privilege of exercising their corporate franchise in this Commonwealth. The establishment of such a power in the Commonwealth is an achievement of great importance to Massachusetts, and not without importance the country over.

RECOMMENDATIONS FOR LEGISLATION.

The Date for the Assessment of Taxes.

The passage of chapter 835 of the Acts of the year 1913, and the repeal thereby, in whole or in part, of chapter 440 of the Acts of the year 1909, may have left the Commonwealth without any date in the statute as of which taxes are to be assessed and various acts and duties in connection therewith are to be performed. Whether or not this is strictly the fact I am not prepared to say, but I am prepared to say that there is so much doubt about the present situation that it is extremely wise, if not absolutely necessary, that there should be enacted before the first of April, 1914, a statute which shall remove all possible doubt. For the Commonwealth to arrive at the first day of April without a taxing date established by statute, or with considerable doubt as to whether there is a statute thus establishing a tax date, would be a calamity, since such a situation might turn out to invalidate all assessments made in the Commonwealth, not only by the Commonwealth herself but by every city and town. I therefore have submitted an act which has been drawn with great care. This act is designed to establish a situation for the assessment of taxes, and for the performance of certain duties and acts in connection therewith, exactly like the situation which has heretofore existed for the last four or five years. I have not intended herein to make any change in any respect with reference to such situation, but merely to establish it beyond doubt for the year 1914 and thereafter. I respectfully request that the bill as submitted may be enacted at the earliest possible date.

The Taxation of Personal Property held for the Care of Graves, Cemetery Lots and Similar Purposes.

By chapter 578 of the Acts of the year 1913 it is provided that personal property held by cities, towns, religious societies and cemeteries, or by the Treasurer and Receiver-General of the Commonwealth, or by any corporation, for the perpetual care of graves, cemetery lots and cemeteries, and for similar and allied purposes, shall be exempt from taxation. Section 2 of the act provides that every city, town, corporation, religious society or cemetery holding personal property for any of the purposes enumerated in the act shall annually make a return to the Tax Commissioner setting forth a detailed statement of the personal property thus held.

No penalty is imposed by the act upon such as fail to comply with its terms in the matter of reporting to the Tax Commissioner. Neither is the duty specifically imposed upon the Tax Commissioner of undertaking to secure the returns specified in the act. Nor is the Tax Commissioner directed to use in any way the information thus secured, either by publication or compilation in any form. The question of the exemption of this personal property from taxation does not apparently depend in any way upon the making to the Tax Commissioner of the return required by the act. It seems to me, therefore, that that section of the act which requires these returns to be made to the Tax Commissioner is superfluous, and that an unnecessary duty is imposed upon those who are required to make the return. I therefore suggest that section 2 of said chapter 578 of the Acts of the year 1913 be repealed.

There appears to be no reason, however, why this exemption should be granted under conditions in any wise differing from those which prevail with reference to the granting of an exemption of personal property to charitable and similar corporations or institutions. The third paragraph of section 5 of Part I. of chapter 490 of the Acts of the year 1909, which provides for the exemption of the personal property of literary, benevolent, charitable and scientific and certain other institutions, contains this provision: "nor shall it be exempt for any year in which such corporation shall wilfully omit to bring in to the assessors

a list and statement required by section forty-one." It seems to me entirely proper that this provision, in substance, should be included in this act of 1913 for the exemption of the property held for the care of graves and cemetery lots. Therefore I have submitted an act which repeals section 2 of chapter 578 of the Acts of the year 1913 and amends section 1 as herein indicated.

Taxation of Legacies and Successions.

I recommend the passage of three acts relating to the taxation of legacies and successions. The first, relating to the examination of persons is suggested by the fact that in an increasing number of cases the inventories of the estates of persons known or reputed to be wealthy show only moderate amounts of property; it is more or less evident that some evasion is being accomplished by a form of incomplete gift which would, if disclosed, be taxable under the provisions of the law. There is no adequate provision of the statute to meet this situation, in consequence of which the burden of taxation is falling unequally, and many of those estates best able to contribute to the public charges are avoiding their fair share of the burden. This legislation if passed will also be of value in assisting the department in its valuation of real estate and certain classes of personal property not frequently dealt with in the market. The statute already contains a provision which will make private the information gained by the operation of this proposed legislation, so that it is not open to argument that the granting of the power requested will be prejudicial to private interests. Many of the States have provisions of law of this character, and the officials find it of great value even if not very frequently resorted to in practice. Notable among these are the States of New York, New Jersey and Illinois. I ask for nothing herein which has not proved its worth elsewhere, — in my judgment the additional powers I ask for are necessary for the better performance of my official duty.

The second recommendation relates to section 25 of the inheritance tax law, and is for the purpose of remedying what I believe to have been an oversight in the wording of the act. It is suggested by a recent case pending before the Supreme Judicial Court, in which it is contended that this section as it

stands exempts from taxation the passing of property by deed taking effect by reason of the death since Sept. 1, 1907, of a grantor who had executed his deed before that date. The decision of this case will not be conclusive upon other cases which may arise where the death of the grantor is subsequent to the passage of chapter 527 of the Acts of 1909, but in the absence of the requested legislation the matter will be still open to further litigation.

The whole spirit of the legacy tax law is violated by the present wording of the section in question if it is literally construed. It is inequitable that property held in trust under wills made prior to Sept. 1, 1907, containing powers of appointment, should be taxable, if property passing by the terms of trusts under deeds is to be exempt under section 25, as is contended in the case now before the court. Section 1 of the original act clearly intends to include for taxation *all property passing by reason of the death* of any person who died after its passage, and it is inconsistent to permit one class of such property to escape taxation by reason of a technical error in the wording of the act, while another similar class of property is included for taxation.

The third recommendation with relation to the taxation of legacies and successions is designed to cover a situation recently brought to my attention in at least two cases. The inheritance tax is due and payable two years from the date of the bond of the administrator or executor. If delay takes place in the appointment of an executor or in a petition for administration, the date for the payment of the tax may be correspondingly postponed. In such a case those who have neglected to comply with the law and to proceed at once for the settlement of an estate are in no different position with relation to the payment of the tax upon such estate than are those who comply with the law and proceed at once, except that the tax in the former class of cases is postponed. In such cases the Commonwealth is deprived of the lawful taxes for an indefinite period of time. It seems to me that those who undertake in this way by delay to escape for a time from the payment of the taxes required by law to be paid ought to be subjected to some penalty for their dilatoriness. I have prepared an act the intent of which is to

provide that in such cases the tax shall be due and payable two years from the death of the decedent, and that on or after such a date interest upon the unpaid tax shall run at the rate of 10 per cent. I believe that this act will tend to induce all persons to proceed conformably to law for the settlement of estates.

Auditors of Corporations.

Section 47 of chapter 437 of the Acts of the year 1903, as amended, provides that in certain cases the certificates of condition presented annually by corporations shall be audited, and that the audit of such report, properly signed and sworn to by the person who has made the audit, shall be a part of the report. The law as at present written applies to corporations having outstanding a capital stock of $100,000 or more, and it provides that the auditor shall state "that such report represents the true condition of the affairs of such corporation as disclosed by its books at the time of making such audit."

The books of the corporation may disclose either less or more than the actual facts; no depreciation may have been made or the amount of depreciation may be altogether larger than the facts warrant; undervaluations or overvaluations of merchandise may appear on the books; items of assets once possessed by the corporation but no longer owned by it may not have been taken off the books; other items of assets now owned by the corporation may never have been entered on the books. Any or all of these situations may arise and may be known to the auditor, yet apparently he will comply with the letter of the law if he signs and swears to an audit of books of the corporation which thus set forth a situation far from the actual facts. There are evidences that in some cases such inadequate and untruthful reports have been prepared and submitted by corporations, audited as the law requires. This situation, or the possibility of such a situation, it seems to me, ought to be cured. One step which will go far to eradicate practices of the kind above enumerated is, in my judgment, a provision of statute that the auditor shall certify that the audit made by him is true to the best of his knowledge and belief. To make it sure that the person who audits the report of the corporation is not subservient to the wishes of the officers of the corpora-

tion, and thus incapable of performing an independent audit and expressing an independent judgment, I think the law ought to provide more specifically than it now does that the person who audits reports of corporations should be experienced as an accountant. Only thus can the report of the auditor have any real value for the stockholders and for other persons who have interest in the affairs of the corporation, whether as creditors or otherwise.

It appears that there are numerous corporations whose capital stock outstanding is not as much as $100,000, which, nevertheless, carry on an extensive business. In my judgment many such corporations ought to be audited for the proper protection of the stockholders and of the public in general. It seems to me that hereafter the audit may properly be required to be made for corporations having a capital stock outstanding in the amount of $50,000 or more. I have therefore prepared a bill which if it becomes law will in my judgment provide for a more genuine audit than has been made in many cases in the past, and will put the auditors upon their honor and under oath that the audit made by them is a true audit, irrespective of what is shown by the books of the corporation.

Dissolution of Corporations.

In accordance with a practice of several years' standing I respectfully request the dissolution by legislative act of such corporations as appear from the records of the department to be no longer in active business. To continue to carry such corporations upon our files entails much detail work, and no good purpose appears to be served by the continuation of corporate existence. Dissolution by legislative act has in the past proved to be a procedure welcome not only to public officials but to the corporations themselves and to their officers. A bill for dissolution has been presented. I have not included therein the list of corporations to be dissolved, but I shall be prepared to submit such list to the committee upon request.

THE BUSINESS OF THE DEPARTMENT FOR THE YEAR.

The duties assigned by law to the Tax Commissioner and Commissioner of Corporations naturally fall into four groups: —

I. The taxation of corporations.

II. The taxation of legacies and successions.

III. The supervision of boards of assessors.

IV. The approval of corporate organization and reports.

For convenience, therefore, this part of my report is divided into four parts.

I. The Taxation of Corporations.

1. *Public-service Corporations* (Acts of 1909, Chapter 490, Part III., Sections 39–43). — This heading includes railroads, street railways, gas and electric light companies, trust companies, water companies, and domestic insurance companies with capital stock, together with a few miscellaneous corporations which are included for the reason that they are not subject to the general business corporation law. The whole number of these public-service corporations making tax returns as of April 1 is 428. Of these, a tax was assessed upon the corporate excess of 251. The total amount of taxes so assessed was $4,803,746.92, of which $1,079,246.33 was laid upon the street railways and $3,724,500.59 upon the other public-service corporations; in addition to this latter item is $49,126.17 assessed upon trust companies on account of personal property held in trust (Acts of 1909, chapter 490, Part III., section 37, amended by Acts of 1910, chapter 216).

Of the $1,079,246.33 assessed upon street railways, $1,066,-551.60 is apportioned to cities and towns in proportion to mileage of tracks, and $12,694.73 to the Commonwealth on account of trackage in public reservations. Of the $3,724,500.59 assessed upon other public-service corporations, $2,315,915.85 is apportioned to cities and towns in proportion to shares of stock owned by residents, and $1,408,584.74 to the Commonwealth on account of shares owned by nonresidents of the Commonwealth, or by certain corporations. Of the $49,126.17 assessed upon trust companies on account of personal property held in trust, $40,656.00 has been apportioned to cities and towns on

account of the residence of the beneficiaries of the trusts, and $8,470.17 to the Commonwealth in cases where the beneficiaries reside outside of the State. The total value of the capital stock of these public-service corporations as ascertained by me for the purpose of taxation is: —

Street railways,	$102,643,814
Other public-service corporations,	493,344,339
Total,	$595,988,153

The value of the corporate excess upon which the tax is actually assessed is: —

Street railways,	$60,225,809
Other public-service corporations,	207,840,478
Total,	$268,066,287

(For summaries and comparisons, see page 31 following.)

2. *Domestic Business Corporations* (Acts of 1909, Chapter 490, Part III., Sections 39–43). — This heading includes mercantile and manufacturing corporations, — all of the corporations subject to the business corporation act (Acts of 1903, chapter 437). The whole number of business corporations making tax returns as of April 1 is 8,508. Of these, a tax was assessed upon 5,866. In the case of 319 the tax was computed under the minimum provision of the law (*i.e.*, upon 1–10 of 1 per cent. of the value of the capital stock); in the case of 2,051 the tax was computed under the maximum provision of the law (*i.e.*, upon 120 per cent. of the value of the real estate, machinery, merchandise and taxable securities owned by the corporation); in the case of the balance, 3,496, the tax was computed upon the full value of the corporate excess. The minimum tax assessed aggregated $119,266.12, as compared with $42,735.08 in 1912. The very large increase of this item in 1913 indicates the extent to which corporations are being organized under our laws to do business outside of Massachusetts, and tends to show that our statute is reasonably adequate for this purpose.

The most significant fact in relation to the taxation of business corporations is that 2,051 corporations were taxed under

the maximum provision of the law, — that is, they were taxed upon 120 per cent. of the value of their real estate, machinery, merchandise and taxable securities, instead of upon the full fair cash value of their capital stock. In these 2,051 cases the total value of the corporate excess (*i.e.*, a total value of the capital stock less deductions allowed by law) was found to be $180,658,-161, while the maximum value upon which the tax was laid was only $81,383,807. In other words, the limiting or maximum clause of the statute brought it about that these corporations were taxed upon the latter figure although their corporate excess had a value represented by the former figure. The untaxed part of the corporate excess of these 2,051 corporations was, therefore, $99,274,354. If the law had allowed the levying of a tax upon this item, the corporations would have paid $1,778,-996.42 more franchise taxes than they actually paid. In 1912 the value of the untaxed part of the corporate excess of 1,883 corporations which were taxed under the maximum provision of the law was $80,131,360. It is probably true that the presence of this maximum clause in the law has caused many corporations to organize under our statute and thus become subject to our corporate franchise tax, which corporations would not have thus organized except for this maximum clause. It is apparently the policy of Massachusetts, in the case of domestic manufacturing and mercantile corporations, to soften the rigor of our system of franchise taxation. It is worthy of note, however, that the limiting clause of the statute affects only about one-third of the corporations. In many cases corporations which are the beneficiaries of this limiting clause of the law are corporations securely established and extremely prosperous.

The total tax assessed by the department upon business corporations in 1913 is $3,791,731.72. There is apportioned to the Commonwealth on account of shares of stock of these corporations owned by nonresidents of Massachusetts, and on account of corporations doing all their business outside the State, $596,796.41; the balance of $3,194,935.31 is apportioned to cities and towns where the corporations carry on their business, in proportion to the location of their tangible property. The figures of *apportionment* given herein in relation to both *public-service* and *domestic business corporations* give the amounts

which would accrue to the Commonwealth and to the cities and towns if all assessed taxes were paid; it should be constantly borne in mind that the amounts actually accruing to the Commonwealth and to the cities and towns vary from these figures. The Treasurer and Receiver-General reported to me the amount of corporate franchise taxes actually paid by all classes of corporations up to the close of business November 6 as $8,431,776.21. Subsequent payments to the close of the fiscal year aggregated $135,688.99. These taxes were paid by corporations as follows: —

Street railways,	$1,079,246 33
Other public-service corporations,	3,718,210 67
Business corporations,	3,720,882 03
Trust companies on account of trust property,	49,126 17

We made a distribution of the amount paid up to November 6 in time for settlement with the cities and towns on November 15; a subsequent distribution was made as of the close of the fiscal year. The results of both distributions appear below: —

	Accruing to Commonwealth.	Distributed to Cities and Towns.
Street railways,	$12,694 73	$1,066,551 60
Other public-service corporations,	1,402,297 93	2,315,912 74
Business corporations,	587,276 77	3,133,605 26
Trust property,	8,470 17	40,656 00
Total,	$2,010,739 60	$6,556,725 60

During the year the Treasurer and Receiver-General has also reported to me the payment in full of $42,590.30 on account of taxes for years previous to 1913. This amount has been distributed as follows: —

	Accruing to Commonwealth.	Distributed to Cities and Towns.
Street railways,	–	–
Other public-service corporations,	$0 01	$83 55
Business corporations,	2,943 41	39,563 33
Total,	$2,943 42	$39,646 88

The amount thus shown as accruing to the Commonwealth and to the cities and towns has no relation to the figures of the Treasurer and Receiver-General relating to corresponding items. This is owing to the fact that distribution made in a given fiscal year includes taxes paid in a previous fiscal year. Our figures show the distribution made by us during the fiscal year ending November 30, 1913; the figures of the Treasurer relate only to receipts and payments during the same period.

Details of the distribution of corporation taxes appear in Table A, on page 52.

Further details as to the taxes of both public-service and domestic business corporations appear in the following tables: —

Valuation of Capital Stock.

	1912.	1913.	Increase
Street railway companies,	$106,984,544	$102,643,814	$4,340,730[1]
Other public-service corporations,	520,680,341	493,344,339	27,336,002[1]
Business corporations,	747,539,107	900,590,462	153,051,355
Total,	$1,375,203,992	$1,496,578,615	$121,374,623

Value of the Corporate Excess upon which the Tax is Assessed.

	1912.	1913.	Increase.
Street railway companies,	$66,552,423	$60,225,809	$6,326,614[1]
Other public-service corporations,	243,724,189	207,840,478	35,883,711[1]
Business corporations,	243,102,158	335,678,419	92,576,261
Total,	$553,378,770	$603,744,706	$50,365,936

[1] Decrease.

Rate of Taxation of Corporate Franchises.

Year.	Rate per M.	Year.	Rate per M.
1864,	$16 66	1889,	$14 72
1865,	17 56	1890,	14 84
1866,	14 83	1891,	14 50
1867,	16 67	1892,	14 88
1868,	13 12	1893,	15 30
1869,	15 52	1894,	14 80
1870,	15 44	1895,	14 95
1871,	14 84	1896,	15 10
1872,	14 53	1897,	15 26
1873,	14 49	1898,	15 69
1874,	15 51	1899,	15 78
1875,	14 68	1900,	16 14
1876,	12 80	1901,	16 18
1877,	12 84	1902,	16 18
1878,	12 54	1903,	16 76
1879,	12 78	1904,	16 60
1880,	15 35	1905,	17 25
1881,	14 78	1906,	16 87
1882,	15 28	1907,	17 03
1883,	14 98	1908,	17 20
1884,	15 95	1909,	17 35
1885,	14 14	1910,	17 60
1886,	14 48	1911,	17 93
1887,	15 06	1912,	17 97
1888,	14 68	1913,	17 92

3. *Savings Banks and Savings Departments of Trust Companies* (Acts of 1909, Chapter 490, Part III., Sections 21-24; Acts of 1909, Chapter 342, and Acts of 1911, Chapter 337). — This heading includes 193 savings banks (one of which was organized after May 1 and thus was taxed only in the November assessment), the Massachusetts Hospital Life Insurance Company and 26 savings departments of trust companies (three of which were established after May 1 and were taxed only in the November assessment). The tax is assessed twice each year, as of May 1 and November 1, upon the average deposits, less certain

specified investments, at the rate of 2½ mills on the dollar. The essential facts relating to this tax are shown in the following table: —

	Month.	Average Deposits.	Deductions.	Taxable Deposits.	Tax.
192 savings banks, . .	May, . .	$845,393,256	$480,631,354	$364,761,902	$911,903 80
193 savings banks, . .	November,	865,460,419	502,381,197	363,079,221	907,697 08
Massachusetts Hospital Life Insurance Company.	May, . .	26,493,336	14,474,817	12,018,519	30,046 29
	November,	26,322,426	14,314,210	12,008,215	30,020 53
23 savings departments,[1]	May, . .	6,265,144	5,767,236	1,375,011	3,437 46
26 savings departments,[2]	November,	7,585,595	7,469,150	1,291,328	3,228 23
Total, . . .	. . .	$1,777,520,176	$1,025,037,964	$754,534,196	$1,886,333 39

[1] Five companies had no tax, deductions exceeding deposits by $877,103.
[2] Six companies had no tax, deductions exceeding deposits by $1,174,882.

This tax of $1,886,333.39 for 1913 compares with $1,873,-706.17 for 1912 and $1,870,752.71 for 1911.

4. *Insurance Companies.* (*a*) *Tax upon Premiums* (Acts of 1909, Chapter 490, Part III., Sections 28-32). — Subject to the premium tax were 12 foreign life companies; 219 fire and marine companies, of which 40 were Massachusetts companies; and 50 miscellaneous companies, of which 4 were Massachusetts companies. The total value of premiums taxed was $53,497,-161.57. Of this amount, $23,376,756.09 was taxed at the rate of 1 per cent., $78,103.84 at the rate of 1½ per cent., $29,462,-745.04 at the rate of 2 per cent., $441,440.05 at the rate of 2½ per cent., and $138,116.55 at the rate of 3 per cent. So far as the tax authorized by these sections relates to foreign life insurance companies it has been decided (Metropolitan Life Ins. Co. *v.* Commonwealth, 198 Mass. 466) that the tax shall be exacted only in cases where and to the extent that such tax exceeds the tax assessed under sections 26 and 27 upon net policy values (see (*b*) below). The amount of premium tax which would have been paid by these 12 foreign companies, were it not for the credit to be given on account of the tax on net policy values, is $219,801.77. But in the case of 6 of these 12 companies upon which a premium tax of $78,734.18 was computed, the tax upon net policy values exceeded the pre-

mium tax, and so no premium tax was exacted; and in the case of the other 6 companies upon which a premium tax of $141,667.59 was computed, there was given a credit of $128,377.10 assessed as the tax on net policy values under sections 26 and 27. Therefore, these 12 companies are actually required to pay only $12,690.49 as a premium tax.

The total premium tax assessed was: —

Life companies,	$ 12,690 49
Fire and marine companies,	421,058 59
Miscellaneous companies,	198,512 93
On account of taxes for 1912 on premiums of $140,550.17,	2,811 00
Total,	$635,073 01

(*b*) *Life Insurance Excise Tax* (Acts of 1909, Chapter 490, Part III., Sections 26 and 27). — This tax is assessed upon the net value of policies upon the lives of residents of Massachusetts, at the rate of ¼ of 1 per cent., whether such policies have been issued by foreign or domestic companies. The aggregate net value of such policies was $201,491,385.14; these policies were issued by 28 companies, of which 8 were Massachusetts companies. The total tax assessed was $503,728.45.

(*c*) *Savings Bank Life Insurance Tax* (Acts of 1907, Chapter 561, Section 24). — Under this section the general insurance guaranty fund and 3 savings banks were taxed at the rate of ½ of 1 per cent. The total amount taxable was $32,638.33. The total tax assessed was $163.19. A fourth savings bank which has an insurance department paid no tax by reason of the excess of deductions over the net value of its outstanding policies.

5. *Taxation of Shares of National Banks* (Acts of 1909, Chapter 490, Part III., Sections 11-20). — The shares of stock of each national bank are taxed as personal property of the owners by the assessors of the city or town in which the bank is located. The tax is paid by the bank to the city or town collector. The assessors report to the Tax Commissioner the facts of their assessment, together with a list containing the names and resi-

dences of bank stockholders and the number of shares owned by each. It is the duty of the commissioner to see to it that the tax thus collected on account of each share of bank stock reaches the municipality in which resides its owner, if in Massachusetts; that such tax remains in the treasury of the Commonwealth in cases where the owners reside outside of Massachusetts; and that refunds on account of this tax are made to savings banks and savings departments of trust companies, insurance companies and charitable corporations, as provided for in sections 18 and 20. The total amount of tax paid upon shares of stock in 191 national banks was $1,859,782.67. One per cent. of this was allowed to the municipalities as payment for assessment and collection. The amount to be accounted for and distributed was, therefore, 99 per cent. of $1,859,782.67, or $1,841,184.84. Of this amount, $676,745.01 was the tax upon shares owned by residents of the cities and towns which assessed and received the tax. Accordingly, this amount was retained by such municipalities. The balance of the tax, $1,164,439.83, was paid into the treasury of the Commonwealth, to be accounted for as heretofore indicated. The accounting for the whole tax appears in the following table: —

Total tax on bank shares,		$1,859,782 67
Retained by cities and towns by which the tax was collected,	$695,342 84	
Paid into treasury of the Commonwealth,	1,164,439 83	
		$1,859,782 67
Received by the Treasurer and Receiver-General as above,		$1,164,439 83
Paid to cities and towns on account of ownership by residents of shares in banks located elsewhere in the Commonwealth,	$580,537 37	
Paid to savings banks,	68,395 75	
Paid to insurance companies,	21,872 71	
Paid to savings departments of trust companies,	207 06	
Paid to literary, scientific and charitable societies,	38,287 74	
Balance accruing to the Commonwealth,	455,139 20	
		$1,164,439 83

The item $455,139.20 retained by the Commonwealth is subject to claims not adjusted before the close of the fiscal year.

Details of amounts received by each municipality appear in Table B., on page 62.

6. *Foreign Corporation Excise Tax* (Acts of 1909, Chapter 490, Part III., Section 56). — This tax is assessed upon foreign corporations subject to chapter 437 of the Acts of 1903 at the time of filing the annual certificate of condition. The tax is in the amount of 1/50 of 1 per cent. of the authorized capital stock, not exceeding $2,000 in any one case. The payment of the tax is a condition precedent to the filing of the certificate of condition with the Secretary of the Commonwealth. No distribution of this tax is provided for by law, since it is in addition to taxation by the cities and towns upon all the property of the corporations within their jurisdiction. The tax has been assessed upon 1,943 corporations in the total amount of $260,900.82.

7. *Expenses of Commissions* (Acts of 1909, Chapter 490, Part III., Section 9; Acts of 1906, Chapter 433, Section 3). — The Auditor of the Commonwealth reported the following amounts to be assessed upon corporations and individuals for the expenses of the Board of Railroad Commissioners (including costs of inquests), the Board of Gas and Electric Light Commissioners, and the Highway Commission on account of supervision of telephone and telegraph companies. The amount in each case is the amount appropriated by the Legislature less any unexpended balance remaining from previous appropriations. The amounts reported by the Auditor were: —

For expenses of Board of Railroad Commissioners, . . .	$28,001 09
For expenses of Board of Gas and Electric Light Commissioners, ...	23,266 16
For expenses of Highway Commission, ...	7,102 81

These amounts were assessed upon the appropriate companies and individuals, and due notice thereof given to them and to the Treasurer and Receiver-General.

The difference in the amount assessed in 1912 and 1913 for expenses of Board of Railroad Commissioners is accounted for

by the fact that the 1913 assessment covers a period of six months to July 1, 1913. By the provisions of chapter 784, Acts of 1913, the expenses formerly paid by the railroads are now paid by the Commonwealth.

8. *Express Company Tax* (Acts of 1909, Chapter 490, Part III., Sections 72-79). — This law produced no tax on any express company in 1913.

9. *Care and Custody of Deposits* (Revised Laws, Chapter 6, Section 6). — This section provides that the Tax Commissioner shall assess 1/20 of 1 per cent. upon certain corporations or organizations on account of trust funds deposited with the Treasurer and Receiver-General. The amount of these funds as reported to me by the Treasurer and Receiver-General was $4,554,402, upon which $2,277.20 was assessed.

10. *Reimbursement of Cities and Towns on Account of Taxes lost on Land owned by Institutions.* (Acts of 1910, Chapter 607, as amended by Acts of 1911, Chapter 437). — Under the provisions of these acts, the Tax Commissioner on August 1, 1913, certified to the Treasurer and Receiver-General that the value of the land in each city and town owned by public institutions and for the military camp ground at South Framingham was $2,010,265. The amount reimbursed to the cities and towns in lieu of taxes upon this valuation, at the State rate of $17.92 per thousand, was $36,023.52.

The following summary shows the whole amount of taxes and other charges assessed upon corporations of the above classes for the years 1912 and 1913, and the amounts accruing to the Commonwealth if the total of the assessments is actually paid. The amounts accruing to the Commonwealth are subject to changes occasioned by settlement of claims and adjustments hereafter.

	Amount assessed, 1912.	Accruing to Commonwealth, 1912.	Amount assessed, 1913.	Accruing to Commonwealth, 1913.
Street railway companies,	$1,195,946 87	$14,892 44	$1,079,246 33	$12,694 73
Other public-service corporations,	4,379,592 51	1,688,778 44	3,724,500 59	1,408,584 74
Trust funds of trust companies,	43,782 66	9,227 44	49,126 17	8,470 17
Domestic business corporations,	3,604,046 95	640,983 14	3,791,731 72	596,796 41
Legacy and succession tax,	2,068,044 49	2,154,406 85[1]	2,434,557 56	2,283,674 12[1]
Savings banks,	1,808,454 73	1,808,454 73	1,819,600 88	1,819,600 88
Savings departments of trust companies,	4,688 99	4,688 99	6,665 69	6,665 69
Massachusetts Hospital Life Insurance Company.	60,562 45	60,562 45	60,066 82	60,066 82
Insurance premium tax,	594,744 76	594,744 76	635,073 01	635,073 01
Life insurance excise,	472,440 78	472,440 78	503,728 45	503,728 45
Savings bank insurance,	40 30	40 30	163 19	163 19
National bank taxes,	1,563,515 93	387,822 33	1,859,782 67	455,139 20
Foreign corporation excise,	257,581 32	257,581 32	260,900 82	260,900 82
For expenses of commissions,	126,736 99	126,736 99	58,370 06	58,370 06
Care and custody of deposits,	3,810 01	3,810 01	2,277 20	2,277 20
Express company tax,	–	–	–	–
Total,	$16,183,989 74	$8,225,170 97	$16,285,791 16	$8,112,205 49
Increase,	–	–	$101,801 42	$112,965 48[2]

[1] Assessments and actual payments do not agree, and are not subject to comparison, since payments include some taxes previously assessed but not all taxes assessed during the fiscal year.

[2] Decrease.

11. *The Board of Appeal* (Acts of 1909, Chapter 490, Part III., Section 68). — The Board of Appeal was composed of the Treasurer and Receiver-General, the Auditor of the Commonwealth and the Hon. Eben S. S. Keith, the latter being appointed as the member from the Executive Council. Meetings of the Board were held on seven different occasions during the year. Matters were heard and determined relating to claims of cities and towns in the distribution of different taxes, and appeals of corporations from decisions of the Tax Commissioner were heard and disposed of as follows: —

Appeals heard by the Board,	10
Abatements allowed,	4
Abatements refused,	6

In addition, the Board, acting under the provisions of section 68 and at the instance of the Attorney-General and the Tax Commissioner, abated unpaid taxes as follows: —

1907,	$3,293 04
1908,	5,624 56

II. The Taxation of Legacies and Successions.

Taxation of Legacies and Successions (Acts of 1909, Chapter 490, Part IV., and Chapters 268 and 527; Acts of 1911, Chapters 359 and 502; Acts of 1912, Chapter 678). — Taxation of direct legacies and successions has now been in operation in this Commonwealth for more than six years. The amount of revenue produced by this tax the past year and for preceding years is as follows: —

1908,	$357,529 46
1909,	908,134 42
1910,	1,467,697 10
1911,	2,029,225 13
1912,	2,154,406 85
1913,	2,283,674 12

During the year there were received from the probate courts, or from executors or administrators, wills, inventories and other papers relating to 4,672 estates. A representative of this department has at frequent intervals visited the different registries of probate in the State, and upon an examination of inventories and other papers there on file has excused the registers from filing many cases in this office. The number of cases from the filing of which the registers are thus excused has in the past year aggregated some 9,500. These, with the 4,672 cases which we have dealt with in the department, bring the number of cases which we have passed upon during the year well over 14,000. During the year we have certified 2,699 taxes; 22 of these have been cancelled upon presentation of additional facts.

The total amount of tax assessed in these cases is $2,434,-557.56. The amount of tax assessed is not, necessarily, the amount collected. This is due to the fact that the date at which a tax is due or is paid is not always in the same fiscal year as that in which the tax is assessed. Herewith follows an

analysis of the cases which have been completed during the year. We are frequently called upon to assess a tax on account rather than in full. It is difficult or impossible to give any complete summary of such cases. As heretofore, therefore, in my analysis I deal only with completed cases.

Analysis of Completed Cases.

Number of cases completed in the year: —		
Massachusetts decedents,		2,084
Foreign decedents,		136
		2,220
Net property of 2,220 estates,		$117,300,110 50
Property of 2,220 estates actually taxed,		107,263,644 05
Property of 2,220 estates exempted: —		
Charities,	$5,534,151 35	
Other exemptions,	4,502,315 10	
		$10,036,466 45
Total tax assessed on $107,263,644.05 contained in 2,220 finished cases: —		
Massachusetts decedents,	$2,370,710 17	
Foreign decedents,	105,324 95	
		$2,476,035 12

The amounts and proportions of this tax assessed at the various rates are: —

At ½[1] per cent.,	$1,352 69	equals .06 per cent. of whole tax.
At 1 per cent.,	215,856 66	equals 8.72 per cent. of whole tax.
At 1½ per cent.,	161,419 71	equals 6.52 per cent. of whole tax.
At 2 per cent.,	672,836 05	equals 27.17 per cent. of whole tax.
At 3 per cent.,	311,975 49	equals 12.60 per cent. of whole tax.
At 4 per cent.,	157,016 55	equals 6.34 per cent. of whole tax.
At 5 per cent.,	640,537 47	equals 25.87 per cent. of whole tax.
At 6 per cent.,	54,089 46	equals 2.18 per cent. of whole tax.
Settlements,	260,951 04	equals 10.54 per cent. of whole tax.
	$2,476,035 12	
Foreign Taxes Deducted,	170,651 56	
Net tax,	$2,305,383 56	

Average rate, .0215 per cent.

[1] Additional assets subsequently discovered which raised the rate upon property already assessed at 1½ per cent. to the 2 per cent. class.

The proportions of property taxed at various rates are: —

$270,538 00[1]	at ½ per cent. equals	.25 per cent.
21,585,666 00	at 1 per cent. equals	20.13 per cent.
10,761,314 00	at 1½ per cent. equals	10.03 per cent.
33,641,802 50	at 2 per cent. equals	31.36 per cent.
10,399,183 00	at 3 per cent. equals	9.70 per cent.
3,925,413 75	at 4 per cent. equals	3.66 per cent.
12,810,749 40	at 5 per cent. equals	11.94 per cent.
901,491 00	at 6 per cent. equals	.84 per cent.
12,967,486 40	settled equals	12.09 per cent.
$107,263,644 05	equals (total property taxed) . .	100.00 per cent.

"Settlements" are made at various and undetermined rates, with the approval of the Attorney-General, in cases where the tax cannot be actually computed (Acts of 1909, chapter 490, Part IV., section 7, amended by Acts of 1909, chapter 527, section 4).

Although $2,476,035.12 has been actually assessed upon these estates, only $2,305,383.56 is payable to the Commonwealth. The difference, $170,651.56, is the amount we are required by law to allow on account of taxes paid by the estates to other States. Substantially all of this foreign tax is paid by estates of deceased residents of Massachusetts. It thus appears that among the 2,220 cases completed in 1913 we have collected $105,324.95 on account of property within our jurisdiction belonging to the estates of nonresident decedents, and allowed credits to resident estates on account of taxes paid to foreign States in the amount of $170,651.56.

III. Supervision of Assessors.

During the past year the department has continued to exercise such supervision over boards of assessors and collectors of taxes as is authorized by statute, and to give to them such information as has come to the department with relation to all matters with which these officials are concerned. Four officials of the department have traveled about the State, and have endeavored to assist assessors in the solution of such problems

[1] Additional assets subsequently discovered which raised the rate upon property already assessed at 1½ per cent. to the 2 per cent. class.

as the latter have presented to them; and further, to take up matters and questions with which we have become acquainted to see to it that the assessors are performing their duties in accordance with the law and the facts. Boards of assessors and collectors have called at the office frequently, seeking advice and assistance. So far as relates to the technicalities of assessment there is a constant improvement in many of the cities and towns. In technical matters the advice and suggestions which the department is able to give are used gladly, and, I think, with benefit to all concerned. Large amounts of property have been assessed which would not have been known to assessors and would not have been assessed by them except that the facts had been called to the attention of assessors by representatives of this department. Such assistance as we have been able to give to boards of assessors is in its nature in the way of advice. The Legislature has not yet given to the department the power to order boards of assessors. When the Legislature shall see fit to clothe the department of Tax Commissioner with more ample power, and to place upon the Tax Commissioner duties and authority similar to those given to State tax officials in some of the other States, it is to be expected that more equal assessments will be made than have as yet been made in the Commonwealth.

The following table gives a brief outline of a part of the work performed by the department in its supervision of assessors and a very few of the salient facts of assessment. Full details of assessment in all the cities and towns are in Public Document No. 19.

Visits to boards of assessors,	770
Calls of assessors and tax collectors at this office,	372
Letters received,	1,889
Letters sent,	4,186

The total value of real and personal estate taxed by cities and towns in selected years is: —

1875,	$1,840,792,728
1880,	1,584,756,802
1885,	1,782,349,143
1890,	2,154,134,626

1895,	$2,542,348,993
1900,	2,961,119,947
1905,	3,312,255,163
1910,	3,907,892,598
1911,	4,077,235,263
1912,	4,249,699,855
1913,	4,438,458,656

The total amount of taxes assessed for State, county and municipal purposes, as of April 1, 1913, by the cities and towns, was $81,106,304. Of this amount, $8,000,000 was to meet the State tax and $4,583,110.85 was for county levies; the balance, $68,523,193.15, was for current city and town purposes, and compares with $63,948,993.17 for 1912.

Collection of Overdue Taxes.

Mention was made in my annual report last year of the action taken by this department in carrying out the provisions of chapter 272 of the Acts of 1912. During the year ending November 30, 1913, reports have been obtained from officers of each of the cities and towns of the Commonwealth for the purpose of determining the existence of any unsettled balances of taxes up to and including taxes of the year 1910. In every case where such balances have been disclosed the matter has been placed by the Tax Commissioner in the hands of the Attorney-General, with the request that immediate action be taken pursuant to the provisions of chapter 272.

Reports have been obtained of the settlement in full of all taxes of the year 1910 and years prior thereto in the following cities and towns: —

Abington.	Athol.	Bourne.
Acton.	Ayer.	Boylston.
Acushnet.	Barnstable.	Braintree.
Agawam.	Barre.	Brewster.
Alford.	Becket.	Bridgewater.
Amesbury.	Belchertown.	Brimfield.
Amherst.	Belmont.	Brockton.
Arlington.	Berlin.	Brookfield.
Ashburnham.	Bernardston.	Brookline.
Ashby.	Blandford.	Buckland.
Ashfield.	Bolton.	Canton.

Carlisle.
Carver.
Charlemont.
Chatham.
Chelsea.
Cheshire.
Chesterfield.
Chicopee.
Chilmark.
Clarksburg.
Clinton.
Cohasset.
Colrain.
Concord.
Cummington.
Dalton.
Dana.
Danvers.
Dartmouth.
Dedham.
Dennis.
Dighton.
Douglas.
Dover.
Dudley.
Duxbury.
East Bridgewater.
East Longmeadow.
Easthampton.
Easton.
Egremont.
Enfield.
Fairhaven.
Falmouth.
Florida.
Franklin.
Freetown.
Gardner.
Georgetown.
Gill.
Gosnold.
Grafton.
Granby.
Great Barrington.
Greenfield.
Greenwich.
Groveland.
Hadley.
Halifax.
Hampden.
Hancock.
Harvard.
Harwich.
Hatfield.
Hawley.
Heath.
Hingham.
Hinsdale.
Hudson.
Huntington.
Lakeville.
Lancaster.
Lanesborough.
Lee.
Leverett.
Lexington.
Leyden.
Lincoln.
Lowell.
Ludlow.
Lunenburg.
Lynnfield.
Mansfield.
Marshfield.
Mattapoisett.
Maynard.
Medfield.
Medford.
Mendon.
Merrimac.
Middleborough.
Middlefield.
Middleton.
Millis.
Monson.
Monterey.
Mt. Washington.
Nantucket.
Needham.
New Ashford.
New Bedford.
New Braintree.
New Marlborough.
North Brookfield.
North Reading.
Northampton.
Northborough.
Northbridge.
Northfield.
Norton.
Norwell.
Oak Bluffs.
Oakham.
Orange.
Orleans.
Otis.
Oxford.
Palmer.
Paxton.
Pelham.
Peru.
Plainfield.
Plainville.
Plymouth.
Plympton.
Prescott.
Princeton.
Provincetown.
Raynham.
Rehoboth.
Richmond.
Rochester.
Rowe.
Rowley.
Royalston.
Salisbury.
Sandisfield.
Sandwich.
Savoy.
Scituate.
Sheffield.
Shelburne.
Shirley.
Shrewsbury.
Somerville.
South Hadley.
Southampton.
Southbridge.

Springfield.	Wales.	Westford.
Sterling.	Walpole.	Westhampton.
Stockbridge.	Ware.	Westminster.
Stow.	Warren.	Weston.
Sturbridge.	Warwick.	Westwood.
Sunderland.	Washington.	Whately.
Swampscott.	Wellesley.	Wilbraham.
Swansea.	Wendell.	Williamsburg.
Templeton.	Wenham.	Williamstown.
Tisbury.	West Boylston.	Wilmington.
Tolland.	West Bridgewater.	Winchester.
Topsfield.	West Brookfield.	Windsor.
Truro.	West Newbury.	Worcester.
Tyringham.	West Stockbridge.	Worthington.
Wakefield.	West Tisbury.	

This is an honor list worthy of publication and into which every municipality may well aspire to enter.

Revision of Taxes.

Chapter 260 of the Acts of the year 1910 provides, in part, "If in the opinion of the tax commissioner any property in the commonwealth is not properly valued for the purposes of taxation, he shall have authority to recommend to local boards of assessors a revision of the same."

From inventories of estates coming to the department, and from various other sources, information comes to my official knowledge of cases in which persons have been assessed upon amounts of property materially less than they appear to have owned upon the taxing day. In such cases I have compared the amount actually assessed with the amount for which the taxpayer was apparently assessable, and have recommended to boards of assessors a revision of the tax as originally laid by them so that the taxpayer shall be assessed upon the total amount of taxable property which he appears to have owned. During the year past I have recommended revisions in 71 cases. These revisions have nearly all related to an assessment for a year prior to that in which the recommendation for revision has been made. I have yet to learn of any case in which the assessors have failed to adopt my recommendation and to revise their assessment in accordance therewith. The result has been

a material addition to the incomes of the municipalities which have thus acted. In most cases such revised assessments have been assented to by the taxpayers and the taxes have been paid without litigation. In only three cases have I learned of the bringing of any action to contest this revised assessment. This chapter 260 does not specify the limits in point of time of the authority which it appears to confer upon the Tax Commissioner. It is undetermined whether this authority to recommend a revision of taxes may be exercised with relation to assessments which have been made in years prior to the year in which the recommendation for revision is transmitted to the assessors. I expect that in one or more of the cases in which action has been brought contesting such a revised assessment this point will be cleared up, and that the extent of the authority conferred upon the Tax Commissioner by this act will be defined. In no case has any recommendation for revision related to an assessment made more than a year before the year in which my recommendation for revision has been sent to assessors.

Apportionment of State and County Taxes.

By the enactment of chapter 607 of the Acts of 1913 a basis for the apportionment of State and county taxes for that year and the two following years was established. This basis of apportionment is the first one which has been worked out by the Tax Commissioner since there was given to him (by chapter 366 of the Acts of 1911) the power to make use of information in his possession derived from sources other than reports of State, city and town officers. Heretofore it has been impossible for the Tax Commissioner to undertake to make any equalization of local assessments by adding to any municipal assessment as reported to him by the board of assessors any value which he may have known to have existed in such municipality. Since the Tax Commissioner has administered the inheritance tax law there have come into his possession many facts as to ownership of large amounts of untaxed but taxable property by various residents of different municipalities. In making up the basis for the apportionment of State and county taxes last year I made use of such information in my possession, and I

added to the aggregate of assessments as reported to me by the municipalities some $350,000,000 worth of taxable values. In no case did I add anything to the assessed value as reported to me by the assessors unless I had in my possession substantially accurate and specific information to justify such addition. In many cases my action in increasing the valuation reported to me by a board of assessors served to increase materially the proportion of State and county taxes to be paid by a municipality. Thereby, in my judgment, a substantial step was taken toward the equalization of State and county taxes between the different municipalities. So far as 1913 is concerned, however, this action of the Tax Commissioner probably increased the inequalities of taxation as between residents of the same municipality, since the increased State and county taxes occasioned by my addition to local assessments were not spread upon such property as I was able to find in the municipality, but only upon such property as had been assessed by the assessors. It is to be hoped that for the future boards of assessors will succeed in finding and in taxing the values which I have found in their respective municipalities. If they shall succeed in doing this then a step will have been taken of considerable value toward the equalization of taxes as between individuals residing in the same municipality. There are already indications that the assessors of many of the cities and towns will be able to increase their assessments at least as much as the increases made by me in their valuations. In fact, some of the values which I have added in some towns have already been found by the assessors, and have been taxed by them in their December assessment. An examination of Public Document No. 19 for the year 1913 will disclose this fact in numerous cases. It is to be expected that when a board of assessors finds that its municipality is to pay State and county taxes, based upon a valuation greater than they have heretofore made, they will use all proper efforts to find and assess the property which the Tax Commissioner has been able to locate and to ascribe to their municipality or its residents. The total valuation of assessed property as reported by boards of assessors in the Commonwealth for the year 1913 is $4,438,458,656. This is an increase of $188,758,801 over the corresponding figures for 1912. A considerable

proportion of this increase undoubtedly represents new property, but it is also apparently true that a part of it is the result of a better effort of the assessors to actually assess the taxable property subject to their jurisdiction.

IV. Corporate Organizations and Reports.

Articles of organization, certificates and reports of various kinds required to be filed by corporations in the office of the Secretary of the Commonwealth are first to be approved by the Commissioner of Corporations. Certificates thus presented for the approval of the commissioner are offered chiefly by public-service corporations, domestic business corporations, religious, charitable and social corporations subject to chapter 125 of the Revised Laws, and foreign business corporations carrying on business in this Commonwealth. The following analysis indicates the general character and number of reports thus reviewed by the department: —

Massachusetts Corporations.

A. *Organization.* — The number of corporation organizations which received the approval of the department during the year, together with the authorized capitalization, is as follows: —

	Number.	Capital.
Public-service corporations (Revised Laws, chapter 110),	3	$55,000
Domestic business corporations (Acts of 1903, chapter 437),	1,504	172,103,300
Co-operative banks (Acts of 1912, chapter 623),	7	Unlimited.
Trust companies (Acts of 1904, chapter 374, section 5),	6	1,200,000
Credit unions (Acts of 1909, chapter 419),	7	Unlimited.
Charitable and religious corporations (Revised Laws, chapter 125),	293	391,500
Churches (Revised Laws, chapter 36),	21	-
Total,	1,841	$173,749,800

B. *Dissolution.* — The Secretary of State has reported that 53 corporations have been dissolved by order of the Supreme Judicial or Superior Court; of these, 50 were business corpora-

tions, 2 were public-service and 1 was a cemetery corporation. In addition, the Legislature, by chapter 277 of the Acts of 1913, dissolved 821 corporations.

Other certificates reviewed and approved by the department appear in the following table: —

C. *Articles of Amendment.* — 1. Increase of capital stock: —

	Amount of Increase.
262 business corporations, under Acts of 1903, chapter 437, section 42,	$74,976,445
20 public-service corporations, under Revised Laws, chapter 110, section 54,	3,062,400
1 charitable corporation, under Revised Laws, chapter 125, section 7,	6,000
Total,	$78,044,845

2. Reduction of capital stock: —

	Amount of Reduction.
54 business corporations, under Acts of 1903, chapter 437, section 43,	$5,666,200
2 public-service corporations, under Revised Laws, chapter 110, section 55,	695,000
Total,	$6,361,200
Net increase,	$71,683,645

3. General amendment:[1] —

One hundred and ninety-four business corporations, under Acts of 1903, chapter 437, section 41.

4. Miscellaneous amendments: —

(*a*) Two literary, charitable and scientific corporations; change of purpose, under Revised Laws, chapter 125, section 9.

(*b*) Twenty-three change of name, under Acts of 1908, chapter 163. This act applies to all corporations, excepting domestic business corporations and railroad and street railway companies.

(*c*) One change of purpose of public-service corporation, under Revised Laws, chapter 110, section 47.

[1] Includes change of name, par value of stock, location, nature of business, classes of stock to be subsequently issued and their voting power, right to sell, lease or exchange all property and assets, including good will and corporate franchise.

D. *Issue of Capital Stock.* — Four hundred and thirty-five business corporations, under Acts of 1903, chapter 437, section 14.

Three public-service corporations, under Revised Laws, chapter 110, sections 43 and 44.

E. *Charitable Corporation.* — One charitable corporation accepts provisions of chapter 125, Revised Laws.

F. *Certificate of Condition.* — Seven thousand two hundred and eighty-six business corporations, under Acts of 1903, chapter 437, section 45.

Two hundred and nineteen public-service corporations, under Revised Laws, chapter 110, section 51.

G. *Change of Officers.* — Four hundred and one change of officers, under Acts of 1907, chapter 282.

H. *Water Companies.* — Six water companies, under Revised Laws, chapter 109, sections 24 and 30, have been authorized to issue and increase capital stock and bonds.

Cohasset Water Company, original issue capital,	$19,600
Heath Telephone Company, increase of capital,	15,000
South Egremont Water Company, bonds,	8,000
Southbridge Water Supply Company, increase of capital,	30,000
Sunderland Water Company, original issue capital,	700
Weston Water Company: —	
Original issue capital,	32,500
Bonds,	50,000

The above schedule shows that 10,745 amendments and certificates have been examined and approved by the Commissioner of Corporations during the year.

Foreign Corporations.

The term "foreign corporation," as used in the statute (Acts of 1903, chapter 437, section 56), means corporations chartered under laws other than those of the Commonwealth, for purposes for which business corporations may be organized under our law.

A. *Registration.* — Foreign corporations under the provisions of Acts of 1903, chapter 437, section 58, as a condition precedent to doing business in this Commonwealth, must file with the Commissioner of Corporations four papers, namely: —

1. Appointment of the Commissioner of Corporations as attorney upon whom service of process may be made.

2. Copy of charter certified by the Secretary of State (or other qualified officer) of the State which has issued it.

3. A statement regarding its capital stock.

4. Attested copy of by-laws of the corporation.

Registration of these papers in 192 cases was entered on our books during the year.

B. *Amendments.* — Under the provisions of Acts of 1903, chapter 437, section 65, there have been filed 32 certificates of increase and 14 certificates of decrease of capital stock. In addition, 10 corporations have filed amendments changing their corporate names.

C. *Certificate of Condition.* — Under Acts of 1909, chapter 490, Part III., sections 54 and 55, foreign corporations are required to submit to the Commissioner of Corporations a certificate of condition. After examination and assessment of the tax, if the certificate conforms to the requirements of the statute the Commissioner of Corporations endorses his approval thereon. The certificate is then filed in the office of the Secretary of the Commonwealth; 1,943 certificates have been approved and filed the present year.

Under the provisions of Revised Laws, chapter 126, 7 corporations have also filed certificates of condition.

Service of Process. — Under the provisions of section 58, 538 writs have been served upon the Commissioner of Corporations during the year. Fees accompanying the service of process, aggregating $1,076, have been turned over to the Treasurer and Receiver-General monthly.

TABLE A. — *Distribution of Corporate Franchise Taxes.*

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Abington,	$2,797 30	$490 66	$4,853 57	$8,141 53
Acton,	132 29	1,665 50	4,360 65	6,158 44
Acushnet,	–	135 97	1,095 87	1,231 84
Adams,	–	324 72	27,771 60	28,096 32
Agawam,	5,356 84	220 45	1,181 30	6,758 59
Alford,	–	89	–	89
Amesbury,	694 94	743 47	10,014 75	11,453 16
Amherst,	3,964 40	1,323 61	519 78	5,807 79
Andover,	2,615 02	10,369 52	16,287 83	29,272 37
Arlington,	11,707 99	6,671 45	724 51	19,103 95
Ashburnham,	–	161 63	121 92	283 55
Ashby,	–	406 21	–	406 21
Ashfield,	–	70 80	30 96	101 76
Ashland,	295 75	571 86	172 92	1,040 53
Athol,	256 54	247 12	1,736 84	2,240 50
Attleborough,	2,317 48	1,064 42	7,074 12	10,456 02
Auburn,	2,473 82	86 57	728 86	3,289 25
Avon,	1,094 30	78 12	–	1,172 42
Ayer,	155 91	321 49	728 79	1,206 19
Barnstable,	–	3,691 36	897 31	4,588 67
Barre,	–	518 81	98 56	617 37
Becket,	–	257 74	–	257 74
Bedford,	422 20	3,716 61	179 73	4,318 54
Belchertown,	–	24 45	291 36	315 81
Bellingham,	345 05	12 42	1,201 30	1,558 77
Belmont,	9,115 43	4,894 13	1,131 08	15,140 64
Berkley,	–	57 91	–	57 91
Berlin,	1,098 18	144 05	–	1,242 23
Bernardston,	–	411 13	97 36	508 49
Beverly,	4,543 17	80,755 15	4,585 77	89,884 09
Billerica,	4,487 95	1,255 65	1,516 77	7,260 37
Blackstone,	798 25	18 65	–	816 90
Blandford,	–	41 02	66 46	107 48
Bolton,	–	59 36	31 49	90 85
Boston,	329,271 76	900,567 74	933,857 42	2,163,696 92
Bourne,	332 21	6,306 62	334 58	6,973 41
Boxborough,	–	25 74	–	25 74

Distribution of Corporate Franchise Taxes — Continued.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Boxford,	–	$829 37	–	$829 37
Boylston,	$1,689 73	87 68	–	1,777 41
Braintree,	3,120 17	2,563 39	$4,787 57	10,471 13
Brewster,	–	11,932 55	–	11,932 55
Bridgewater,	3,456 74	578 68	3,068 80	7,104 22
Brimfield,	5,268 11	79 71	–	5,347 82
Brockton,	11,793 24	2,391 55	72,296 17	86,480 96
Brookfield,	–	361 11	274 98	636 09
Brookline,	20,488 48	143,355 79	3,879 18	167,723 45
Buckland,	18 28	23 93	206 08	248 29
Burlington,	1,140 68	40 08	–	1,180 76
Cambridge,	57,260 12	59,886 70	91,889 77	209,036 59
Canton,	–	7,424 28	13,697 94	21,122 22
Carlisle,	–	314 30	31 18	345 48
Carver,	–	82 76	269 63	352 39
Charlemont,	–	82 81	–	82 81
Charlton,	2,150 75	189 99	566 91	2,907 65
Chatham,	–	1,202 21	75 03	1,277 24
Chelmsford,	2,243 15	501 38	10,589 34	13,333 87
Chelsea,	7,381 01	1,217 15	31,782 16	40,380 32
Cheshire,	–	89 59	327 25	416 84
Chester,	–	25 66	907 20	932 86
Chesterfield,	–	3 74	–	3 74
Chicopee,	8,052 64	2,563 21	38,789 52	49,405 37
Chilmark,	–	31 82	–	31 82
Clarksburg,	–	–	87 23	87 23
Clinton,	1,171 87	458 75	16,053 32	17,683 94
Cohasset,	–	10,480 96	162 06	10,643 02
Colrain,	206 35	258 25	752 85	1,217 45
Concord,	322 25	14,576 61	2,370 81	17,269 67
Conway,	–	134 58	–	134 58
Cummington,	–	13 11	–	13 11
Dalton,	–	7,779 49	360 65	8,140 14
Dana,	–	19 64	8 06	27 70
Danvers,	3,857 78	5,309 77	6,590 71	15,758 26
Dartmouth,	8,038 88	5,616 72	–	13,655 60
Dedham,	2,081 86	13,316 79	3,543 17	18,941 82

Distribution of Corporate Franchise Taxes — Continued.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Deerfield,	$529 17	$272 86	–	$802 03
Dennis,	–	531 28	–	531 28
Dighton,	2,355 15	108 13	$472 79	2,936 07
Douglas,	–	244 65	2,117 38	2,362 03
Dover,	–	8,998 04	–	8,998 04
Dracut,	3,629 75	47 66	–	3,677 41
Dudley,	–	104 10	4,476 94	4,581 04
Dunstable,	–	513 31	–	513 31
Duxbury,	–	1,676 36	330 51	2,006 87
East Bridgewater,	1,798 95	548 92	4,298 16	6,646 03
East Longmeadow,	1,152 01	135 82	3 06	1,290 89
Eastham,	–	95 29	27 22	122 51
Easthampton,	2,390 39	467 36	17,259 91	20,117 66
Easton,	2,108 99	10,642 06	639 57	13,390 62
Edgartown,	–	306 35	122 00	428 35
Egremont,	–	15 14	18 33	33 47
Enfield,	–	480 27	124 04	604 31
Erving,	–	9 82	8,143 34	8,153 16
Essex,	1,368 46	333 87	31 36	1,733 69
Everett,	15,468 92	412 19	29,659 37	45,540 48
Fairhaven,	4,672 76	2,269 26	110 07	7,052 09
Fall River,	16,625 03	13,977 90	58,046 57	88,649 50
Falmouth,	–	13,870 70	318 32	14,189 02
Fitchburg,	2,422 59	18,702 95	30,610 77	51,736 31
Florida,	–	11	–	11
Foxborough,	–	111 24	403 93	515 17
Framingham,	2,874 74	5,738 33	24,423 68	33,036 75
Franklin,	151 06	1,466 89	718 37	2,336 32
Freetown,	1,104 51	163 61	–	1,268 12
Gardner,	312 62	1,957 47	11,505 98	13,776 07
Gay Head,	–	–	–	–
Georgetown,	1,296 42	31 46	87 21	1,415 09
Gill,	–	13 66	–	13 66
Gloucester,	5,884 22	1,499 58	20,378 74	27,762 54
Goshen,	–	1 99	–	1 99
Gosnold,	–	159 88	–	159 88
Grafton,	2,317 23	969 42	3,196 39	6,483 04

Distribution of Corporate Franchise Taxes — Continued.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Granby,	$789 17	$63 86	–	$853 03
Granville,	–	25 00	$74 81	99 81
Great Barrington,	–	2,730 88	8,143 43	10,874 31
Greenfield,	408 30	5,536 32	18,844 26	24,788 88
Greenwich,	–	13 72	–	13 72
Groton,	–	6,356 58	789 55	7,146 13
Groveland,	1,342 22	119 84	–	1,462 06
Hadley,	313 80	69 16	–	382 96
Halifax,	–	115 36	–	115 36
Hamilton,	1,462 09	7,451 41	–	8,913 50
Hampden,	–	14 73	–	14 73
Hancock,	–	89 52	–	89 52
Hanover,	1,059 31	653 76	2,252 75	3,965 82
Hanson,	–	45 48	3,179 77	3,225 25
Hardwick,	–	4,546 63	9,375 57	13,922 20
Harvard,	9 90	2,725 76	–	2,735 66
Harwich,	–	526 68	–	526 68
Hatfield,	409 55	200 93	–	610 48
Haverhill,	8,467 24	8,293 35	29,520 17	46,280 76
Hawley,	–	1 00	–	1 00
Heath,	–	9 40	–	9 40
Hingham,	4,657 50	10,604 25	262 01	15,523 76
Hinsdale,	–	216 02	22 95	238 97
Holbrook,	1,119 10	605 72	144 06	1,868 88
Holden,	1,294 09	4,684 03	135 31	6,113 43
Holland,	–	99	–	99
Holliston,	399 83	877 28	5 28	1,282 39
Holyoke,	10,921 13	21,994 25	69,534 67	102,450 05
Hopedale,	183 05	6,969 29	475 65	7,627 99
Hopkinton,	545 14	258 86	1,070 66	1,874 66
Hubbardston,	–	34 62	57 59	92 21
Hudson,	905 28	305 92	15,266 74	16,477 94
Hull,	1,478 71	67 97	10,524 18	12,070 86
Huntington,	613 37	24 77	13	638 27
Ipswich,	1,915 33	2,967 80	3,567 29	8,450 42
Kingston,	–	903 15	971 46	1,874 61
Lakeville,	3,340 33	1,030 26	3 73	4,374 32

Distribution of Corporate Franchise Taxes — Continued.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Lancaster,	$1,345 31	$11,257 22	$222 41	$12,824 94
Lanesborough,	–	2 29	53 11	55 40
Lawrence,	5,888 24	9,588 76	130,841 05	146,318 05
Lee,	–	716 03	166 62	882 65
Leicester,	1,516 96	964 04	889 76	3,370 76
Lenox,	–	3,269 09	411 56	3,680 65
Leominster,	3,854 41	1,306 25	20,082 13	25,242 79
Leverett,	–	34 60	158 11	192 71
Lexington,	691 04	15,342 00	1,949 44	17,982 48
Leyden,	–	151 26	–	151 26
Lincoln,	–	6,115 63	–	6,115 63
Littleton,	–	562 23	–	562 23
Longmeadow,	2,957 86	1,536 47	141 50	4,635 83
Lowell,	13,724 31	31,145 59	93,149 61	138,019 51
Ludlow,	439 01	144 96	849 88	1,433 85
Lunenburg,	691 85	50 30	210 60	952 75
Lynn,	13,382 44	31,638 64	52,345 85	97,366 93
Lynnfield,	862 14	63 56	252 62	1,178 32
Malden,	22,309 04	12,443 40	41,361 40	76,113 84
Manchester,	–	43,246 55	417 13	43,663 68
Mansfield,	–	494 53	7,470 56	7,965 09
Marblehead,	1,401 13	3,210 11	793 65	5,404 89
Marion,	433 63	3,192 18	40 29	3,666 10
Marlborough,	1,849 12	1,932 44	6,444 26	10,225 82
Marshfield,	–	1,608 94	26 88	1,635 82
Mashpee,	–	1 35	16 22	17 57
Mattapoisett,	384 11	3,089 43	–	3,473 54
Maynard,	165 14	134 23	582 52	881 89
Medfield,	–	2,712 20	745 06	3,457 26
Medford,	15,181 27	9,084 79	3,810 94	28,077 00
Medway,	281 31	164 92	27 77	474 00
Melrose,	3,044 92	2,391 78	19,105 68	24,542 38
Mendon,	295 96	15 49	42 56	354 01
Merrimac,	104 42	59 98	780 25	944 65
Methuen,	3,731 06	1,620 84	18,927 16	24,279 06
Middleborough,	3,255 86	2,373 22	3,286 06	8,915 14
Middlefield,	–	31 52	10 44	41 96

Distribution of Corporate Franchise Taxes — Continued.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Middleton,	$1,417 76	$45 97	$89 60	$1,553 33
Milford,	613 81	639 48	4,200 06	5,453 35
Millbury,	1,815 10	427 08	1,778 26	4,020 44
Millis,	–	178 18	7 16	185 34
Milton,	2,585 56	62,210 04	18,401 04	83,196 64
Monroe,	–	81	6 65	7 46
Monson,	4,233 89	1,478 13	259 70	5,971 72
Montague,	697 98	596 21	5,821 62	7,115 81
Monterey,	–	4 54	77 18	81 72
Montgomery,	–	–	–	–
Mount Washington,	–	–	–	–
Nahant,	650 54	20,748 20	226 80	21,625 54
Nantucket,	–	1,299 83	183 93	1,483 76
Natick,	1,945 71	3,036 19	1,798 84	6,780 74
Needham,	1,040 10	2,698 95	10,983 61	14,722 66
New Ashford,	–	–	–	–
New Bedford,	19,225 63	52,570 13	99,644 86	171,440 62
New Braintree,	–	68 42	–	68 42
New Marlborough,	–	14 43	7 98	22 41
New Salem,	–	39 18	160 84	200 02
Newbury,	3,681 11	4,560 46	–	8,241 57
Newburyport,	2,350 84	6,053 85	7,773 26	16,177 95
Newton,	4,472 52	69,767 81	15,050 04	89,290 37
Norfolk,	–	142 75	151 92	294 67
North Adams,	–	2,395 37	18,559 72	20,955 09
North Andover,	4,823 46	4,122 54	4,725 10	13,671 10
North Attleborough,	1,070 94	1,030 29	3,855 90	5,957 13
North Brookfield,	–	916 48	4,069 33	4,985 81
North Reading,	1,529 75	56 01	6 36	1,592 12
Northampton,	5,220 15	3,567 16	7,282 65	16,069 96
Northborough,	2,026 94	581 61	38 44	2,646 99
Northbridge,	1,864 62	4,556 24	15,143 09	21,563 95
Northfield,	–	522 54	168 16	690 70
Norton,	–	30 40	1,722 45	1,752 85
Norwell,	525 28	1,037 84	–	1,563 12
Norwood,	1,094 60	1,004 47	14,561 47	16,660 54
Oak Bluffs,	–	105 78	56 08	161 86

Distribution of Corporate Franchise Taxes — Continued.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Oakham,	–	$3 99	–	$3 99
Orange,	$151 93	265 55	$10,035 32	10,452 80
Orleans,	–	2,536 34	–	2,536 34
Otis,	–	2 98	–	2 98
Oxford,	2,390 70	860 68	1,503 16	4,754 54
Palmer,	8,716 87	309 75	8,793 33	17,819 95
Paxton,	–	30 42	23 31	53 73
Peabody,	3,637 28	3,578 37	24,760 03	31,975 68
Pelham,	187 64	5 20	105 98	298 82
Pembroke,	–	58 28	2,154 73	2,213 01
Pepperell,	–	379 23	1,432 27	1,811 50
Peru,	–	–	–	–
Petersham,	–	438 13	–	438 13
Phillipston,	133 47	30 85	–	164 32
Pittsfield,	–	16,126 49	14,809 80	30,936 29
Plainfield,	–	27 93	–	27 93
Plainville,	146 85	96 29	–	243 14
Plymouth,	717 69	3,467 89	14,266 71	18,452 29
Plympton,	–	27 74	565 30	593 04
Prescott,	–	42 68	–	42 68
Princeton,	–	3,302 10	203 69	3,505 79
Provincetown,	–	259 45	1,190 49	1,449 94
Quincy,	8,277 58	11,429 67	7,476 54	27,183 79
Randolph,	2,204 66	1,539 56	2,294 84	6,039 06
Raynham,	2,585 27	77 70	254 46	2,917 43
Reading,	3,845 53	1,409 28	4,971 55	10,226 36
Rehoboth,	1,854 95	–	–	1,854 95
Revere,	5,750 06	102 59	668 96	6,521 61
Richmond,	–	37 70	392 24	429 94
Rochester,	92 94	179 08	597 04	869 06
Rockland,	2,579 14	627 25	5,681 19	8,887 58
Rockport,	1,751 41	95 46	1,376 00	3,222 87
Rowe,	–	11 06	–	11 06
Rowley,	942 64	4,218 69	102 12	5,263 45
Royalston,	–	504 95	–	504 95
Russell,	3,528 16	8 83	5,829 90	9,366 89
Rutland,	–	6 46	–	6 46

Distribution of Corporate Franchise Taxes — Continued.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Salem,	$7,319 77	$18,591 77	$27,192 96	$53,104 50
Salisbury,	436 67	8 29	27 58	472 54
Sandisfield,	–	12	–	12
Sandwich,	–	440 17	196 02	636 19
Saugus,	4,175 68	269 65	2,613 31	7,058 64
Savoy,	–	–	–	–
Scituate,	–	1,394 81	98 98	1,493 79
Seekonk,	1,152 66	51 62	–	1,204 28
Sharon,	–	789 64	357 09	1,146 73
Sheffield,	–	2,626 97	41 29	2,668 26
Shelburne,	98 82	318 33	86 15	503 30
Sherborn,	92	5,308 48	–	5,309 40
Shirley,	301 55	208 27	2,625 46	3,135 28
Shrewsbury,	2,835 44	142 51	682 15	3,660 10
Shutesbury,	–	–	–	–
Somerset,	2,552 89	24 69	–	2,577 58
Somerville,	36,224 76	8,156 42	18,128 87	62,510 05
South Hadley,	2,247 89	632 31	4,560 71	7,440 91
Southampton,	–	34 21	–	34 21
Southborough,	2,117 94	11,405 38	586 48	14,109 80
Southbridge,	1,237 70	932 54	5,260 28	7,430 52
Southwick,	–	45 38	–	45 38
Spencer,	630 19	2,200 08	6,595 95	9,426 22
Springfield,	29,404 26	60,214 23	125,119 28	214,737 77
Sterling,	1,430 46	31 38	226 15	1,687 99
Stockbridge,	–	3,712 22	–	3,712 22
Stoneham,	2,066 40	970 02	2,063 72	5,100 14
Stoughton,	884 10	343 39	4,665 75	5,893 24
Stow,	208 41	158 53	11 39	378 33
Sturbridge,	1,497 19	14 97	39 89	1,552 05
Sudbury,	–	394 61	124 82	519 43
Sunderland,	1,254 95	76 35	–	1,331 30
Sutton,	280 61	32 29	731 45	1,044 35
Swampscott,	1,415 13	14,823 12	613 39	16,851 64
Swansea,	–	481 22	42 20	523 42
Taunton,	9,469 27	14,900 79	42,791 83	67,161 89
Templeton,	587 38	900 58	200 25	1,688 21

Distribution of Corporate Franchise Taxes — Continued.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Tewksbury,	$2,288 07	$210 84	$0 50	$2,499 41
Tisbury,	–	1,017 84	422 15	1,439 99
Tolland,	–	–	–	–
Topsfield,	–	3,815 33	–	3,815 33
Townsend,	–	374 71	1,654 96	2,029 67
Truro,	–	38 17	218 13	256 30
Tyngsborough,	1,621 33	212 41	–	1,833 74
Tyringham,	–	5 97	–	5 97
Upton,	–	587 13	55 08	642 21
Uxbridge,	1,713 74	2,869 25	922 54	5,505 53
Wakefield,	4,656 63	2,171 56	5,562 70	12,390 89
Wales,	–	10 66	–	10 66
Walpole,	127 75	391 85	8,171 61	8,691 21
Waltham,	970 71	8,264 88	30,827 87	40,063 46
Ware,	1,841 14	2,629 27	8,873 71	13,344 12
Wareham,	1,219 60	4,286 50	3,435 27	8,941 37
Warren,	–	429 68	1,293 78	1,723 46
Warwick,	–	19 09	–	19 09
Washington,	–	–	–	–
Watertown,	12,095 93	2,607 67	53,428 16	68,131 76
Wayland,	264 15	2,923 13	18 45	3,205 73
Webster,	1,584 59	8,990 90	21,159 88	31,735 37
Wellesley,	2,002 88	12,603 95	548 52	15,155 35
Wellfleet,	–	68 25	3 44	71 69
Wendell,	–	2 70	87 80	90 50
Wenham,	863 31	2,105 83	40	2,969 54
West Boylston,	2,018 65	143 58	–	2,162 23
West Bridgewater,	1,444 59	163 33	–	1,607 92
West Brookfield,	–	108 34	1,223 08	1,331 42
West Newbury,	1,539 09	197 67	–	1,736 76
West Springfield,	11,574 06	3,786 60	6,215 14	21,575 80
West Stockbridge,	–	122 40	35 84	158 24
West Tisbury,	–	71 97	–	71 97
Westborough,	4,128 35	655 73	1,078 38	5,862 46
Westfield,	9,841 38	2,149 51	14,420 42	26,411 31
Westford,	–	1,217 30	8,102 52	9,319 82
Westhampton,	–	15 57	–	15 57

Distribution of Corporate Franchise Taxes — Concluded.

	Street Railway Tax distributed.	Public-service Tax distributed.	Business Tax distributed.	Total.
Westminster,	$402 41	$135 26	–	$537 67
Weston,	–	23,067 97	$877 52	23,945 49
Westport,	6,564 71	401 45	2 64	6,968 80
Westwood,	438 95	2,727 98	9 88	3,176 81
Weymouth,	6,305 96	1,481 64	6,258 57	14,046 17
Whately,	210 35	113 40	–	323 75
Whitman,	2,528 39	536 27	1,661 52	4,726 18
Wilbraham,	2,962 01	311 07	3,285 72	6,558 80
Williamsburg,	801 55	60 99	329 41	1,191 95
Williamstown,	–	1,545 30	–	1,545 30
Wilmington,	3,457 62	215 06	6 90	3,679 58
Winchendon,	254 17	766 15	1,004 04	2,024 36
Winchester,	1,952 95	8,164 05	3,757 68	13,874 68
Windsor,	–	–	–	–
Winthrop,	177 40	902 66	375 29	1,455 35
Woburn,	3,840 03	2,580 29	11,704 58	18,124 90
Worcester,	20,576 70	94,013 02	260,877 31	375,467 03
Worthington,	–	16 83	–	16 83
Wrentham,	163 53	296 32	848 35	1,308 20
Yarmouth,	–	3,559 27	4 25	3,563 52
	$1,066,551 60	$2,356,652 29[1]	$3,173,168 59	$6,596,372 48

[1] Includes $40,656 tax on trust property of trust companies.

This table does not show in every case the actual amount paid to cities and towns by the Treasurer during the fiscal year. In February, 1913, an adjustment was made at the instance of the Tax Commissioner and the Board of Appeal of various claims by cities and towns as to the distribution of the taxes of 1912 and previous years. Settlement of such adjusted claims, including the payment to the cities and towns of $21,875.61 previously credited to the Commonwealth, was made by the Treasurer. Details of these charges and credits are not herein included for the reason that they do not relate to the tax levy of 1913.

TABLE B. — *Analysis of Tax paid by National Banks on Account of their Shares of Stock.*

[The difference between columns 3 and 4 is accounted for on pages 34 and 35.]

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Abington,	$1,436 83	$675 33	$761 50	$418 96	$1,094 29
Acton,	–	–	–	488 91	488 91
Acushnet,	–	–	–	472 30	472 30
Adams,	3,800 51	1,370 12	2,430 39	341 32	1,711 44
Agawam,	–	–	–	368 91	368 91
Alford,	–	–	–	72 70	72 70
Amesbury,	2,475 00	1,453 21	1,021 79	906 30	2,359 51
Amherst,	4,446 48	2,377 46	2,069 02	1,039 12	3,416 58
Andover,	2,306 25	827 17	1,479 08	6,770 30	7,597 47
Arlington,	–	–	–	12,288 68	12,288 68
Ashburnham,	–	–	–	192 67	192 67
Ashby,	–	–	–	4,345 98	4,345 98
Ashfield,	–	–	–	205 39	205 39
Ashland,	–	–	–	22 08	22 08
Athol,	6,142 50	2,390 13	3,752 37	209 22	2,599 35
Attleborough,	5,460 00	4,368 10	1,091 90	653 96	5,022 06
Auburn,	–	–	–	–	–
Avon,	–	–	–	45 90	45 90
Ayer,	2,437 87	1,078 24	1,359 63	75 28	1,153 52
Barnstable,	2,220 00	1,439 78	780 22	1,828 13	3,267 91
Barre,	425 00	401 43	23 57	352 77	754 20
Becket,	–	–	–	580 33	580 33
Bedford,	–	–	–	987 21	987 21
Belchertown,	–	–	–	323 76	323 76
Bellingham,	–	–	–	182 64	182 64
Belmont,	–	–	–	3,088 46	3,088 46
Berkley,	–	–	–	445 57	445 57
Berlin,	–	–	–	246 66	246 66
Bernardston,	–	–	–	113 51	113 51
Beverly,	7,168 50	4,322 67	2,845 83	23,613 31	27,935 98

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Billerica,	–	–	–	$403 79	$403 79
Blackstone,	–	–	–	379 73	379 73
Blandford,	–	–	–	115 50	115 50
Bolton,	–	–	–	71 32	71 32
Boston,	$1,182,758 00	$352,080 93	$830,677 07	15,927 10	368,008 03
Bourne,	–	–	–	847 83	847 83
Boxborough,	–	–	–	–	–
Boxford,	–	–	–	544 79	544 79
Boylston,	–	–	–	69 34	69 34
Braintree,	–	–	–	1,153 05	1,153 05
Brewster,	–	–	–	493 04	493 04
Bridgewater,	–	–	–	854 43	854 43
Brimfield,	–	–	–	4 69	4 69
Brockton,	10,046 40	5,447 86	4,598 54	1,408 68	6,856 54
Brookfield,	–	–	–	210 36	210 36
Brookline,	–	–	–	52,016 12	52,016 12
Buckland,	–	–	–	113 69	113 69
Burlington,	–	–	–	72 27	72 27
Cambridge,	7,650 00	3,414 84	4,235 16	16,811 09	20,225 93
Canton,	1,780 00	963 74	816 26	869 12	1,832 86
Carlisle,	–	–	–	2,329 04	2,329 04
Carver,	–	–	–	96 48	96 48
Charlemont,	–	–	–	117 60	117 60
Charlton,	–	–	–	60 40	60 40
Chatham,	–	–	–	1,248 75	1,248 75
Chelmsford,	–	–	–	531 92	531 92
Chelsea,	1,744 00	1,581 64	162 36	1,622 61	3,204 25
Cheshire,	–	–	–	435 57	435 57
Chester,	–	–	–	14 93	14 93
Chesterfield,	–	–	–	94 23	94 23
Chicopee,	–	–	–	1,209 62	1,209 62

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Chilmark,	–	–	–	$104 70	$104 70
Clarksburg,	–	–	–	–	–
Clinton,	$3,536 20	$1,185 37	$2,350 83	52 05	1,237 42
Cohasset,	–	–	–	2,714 56	2,714 56
Colrain,	–	–	–	144 22	144 22
Concord,	2,340 00	1,253 51	1,086 49	1,714 36	2,967 87
Conway,	565 25	258 58	306 67	298 20	556 78
Cummington,	–	–	–	14 69	14 69
Dalton,	–	–	–	2,507 44	2,507 44
Dana,	–	–	–	221 80	221 80
Danvers,	1,619 80	1,052 66	567 14	564 25	1,616 91
Dartmouth,	–	–	–	4,464 21	4,464 21
Dedham,	3,240 00	1,205 31	2,034 69	2,369 85	3,575 16
Deerfield,	580 16	235 54	344 62	412 89	648 43
Dennis,	–	–	–	955 11	955 11
Dighton,	–	–	–	587 82	587 82
Douglas,	–	–	–	216 04	216 04
Dover,	–	–	–	583 82	583 82
Dracut,	–	–	–	22 41	22 41
Dudley,	–	–	–	191 19	191 19
Dunstable,	–	–	–	1,070 24	1,070 24
Duxbury,	–	–	–	344 68	344 68
East Bridgewater,	–	–	–	372 18	372 18
East Longmeadow,	–	–	–	103 63	103 63
Eastham,	–	–	–	14 00	14 00
Easthampton,	1,713 80	739 37	974 43	516 11	1,255 48
Easton,	2,334 15	1,452 15	882 00	1,490 02	2,942 02
Edgartown,	420 00	346 81	73 19	436 19	783 00
Egremont,	–	–	–	12 83	12 83
Enfield,	–	–	–	266 89	266 89
Erving,	–	–	–	127 51	127 51

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Essex,	–	–	–	$789 66	$789 66
Everett,	–	–	–	128 28	128 28
Fairhaven,	$1,795 50	$528 45	$1,267 05	1,991 97	2,520 42
Fall River,	56,525 35	28,930 90	27,594 45	3,189 60	32,120 50
Falmouth,	1,305 00	1,042 04	262 96	1,449 84	2,491 88
Fitchburg,	12,300 00	6,643 53	5,656 47	2,139 55	8,783 08
Florida,	–	–	–	–	–
Foxborough,	883 20	743 28	139 92	297 84	1,041 12
Framingham,	3,432 00	708 74	2,723 26	3,840 60	4,549 34
Franklin,	5,100 00	3,017 28	2,082 72	183 72	3,201 00
Freetown,	–	–	–	1,043 83	1,043 83
Gardner,	5,723 00	2,979 34	2,743 66	315 00	3,294 34
Gay Head,	–	–	–	14 69	14 69
Georgetown,	960 00	389 76	570 24	48 69	438 45
Gill,	–	–	–	20 71	20 71
Gloucester,	6,693 00	4,596 45	2,096 55	1,500 64	6,097 09
Goshen,	–	–	–	6 68	6 68
Gosnold,	–	–	–	33 77	33 77
Grafton,	–	–	–	215 63	215 63
Granby,	–	–	–	137 42	137 42
Granville,	–	–	–	113 74	113 74
Great Barrington,	4,320 00	1,691 90	2,628 10	385 12	2,077 02
Greenfield,	10,354 05	5,864 26	4,489 79	1,869 13	7,733 39
Greenwich,	–	–	–	54 26	54 26
Groton,	–	–	–	800 85	800 85
Groveland,	–	–	–	189 75	189 75
Hadley,	–	–	–	433 14	433 14
Halifax,	–	–	–	17 89	17 89
Hamilton,	–	–	–	948 08	948 08
Hampden,	–	–	–	9 86	9 86
Hancock.	–	–	–	69 67	69 67

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Hanover,	–	–	–	$523 30	$523 30
Hanson,	–	–	–	3,275 79	3,275 79
Hardwick,	–	–	–	407 43	407 43
Harvard,	–	–	–	326 84	326 84
Harwich,	$4,320 00	$1,155 16	$3,164 84	277 57	1,432 73
Hatfield,	–	–	–	668 55	668 55
Haverhill,	22,279 40	15,237 11	7,042 29	3,541 26	18,778 37
Hawley,	–	–	–	1 72	1 72
Heath,	–	–	–	–	–
Hingham,	1,800 00	1,037 30	762 70	2,445 05	3,482 35
Hinsdale,	–	–	–	65 93	65 93
Holbrook,	–	–	–	2,570 35	2,570 35
Holden,	–	–	–	6 79	6 79
Holland,	–	–	–	–	–
Holliston,	–	–	–	561 68	561 68
Holyoke,	25,605 50	9,997 53	15,607 97	5,287 87	15,285 40
Hopedale,	–	–	–	24,844 42	24,844 42
Hopkinton,	176 40	41 22	135 18	166 23	207 45
Hubbardston,	–	–	–	103 69	103 69
Hudson,	3,103 00	1,895 67	1,207 33	200 19	2,095 86
Hull,	–	–	–	30 29	30 29
Huntington,	–	–	–	189 09	189 09
Ipswich,	583 00	150 11	432 89	4,994 09	5,144 20
Kingston,	–	–	–	973 24	973 24
Lakeville,	–	–	–	498 19	498 19
Lancaster,	–	–	–	4,198 04	4,198 04
Lanesborough,	–	–	–	7 34	7 34
Lawrence,	4,333 50	2,077 16	2,256 34	3,248 39	5,325 55
Lee,	3,158 32	950 82	2,207 50	385 21	1,336 03
Leicester,	–	–	–	627 46	627 46
Lenox,	1,240 00	589 37	650 63	256 45	845 82

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Leominster,	$6,037 50	$4,032 26	$2,005 24	$963 62	$4,995 88
Leverett,	–	–	–	6 65	6 65
Lexington,	–	–	–	2,478 13	2,478 13
Leyden,	–	–	–	29 32	29 32
Lincoln,	–	–	–	961 50	961 50
Littleton,	–	–	–	179 29	179 29
Longmeadow,	–	–	–	566 10	566 10
Lowell,	24,880 50	13,425 83	11,454 67	3,238 92	16,664 75
Ludlow,	–	–	–	33 20	33 20
Lunenburg,	–	–	–	117 98	117 98
Lynn,	25,360 00	17,078 16	8,281 84	2,482 24	19,560 40
Lynnfield,	–	–	–	66 22	66 22
Malden,	4,857 60	2,645 44	2,212 16	3,968 61	6,614 05
Manchester,	–	–	–	7,906 41	7,906 41
Mansfield,	1,020 00	993 74	26 26	154 00	1,147 74
Marblehead,	2,889 22	1,570 75	1,318 47	1,469 93	3,040 68
Marion,	–	–	–	2,074 77	2,074 77
Marlborough,	6,543 72	4,707 53	1,836 19	1,379 10	6,086 63
Marshfield,	–	–	–	383 79	383 79
Mashpee,	–	–	–	–	–
Mattapoisett,	–	–	–	755 27	755 27
Maynard,	–	–	–	68 61	68 61
Medfield,	–	–	–	360 09	360 09
Medford,	–	–	–	5,170 64	5,170 64
Medway,	–	–	–	75 89	75 89
Melrose,	3,060 00	2,054 23	1,005 77	2,054 91	4,109 14
Mendon,	–	–	–	558 05	558 05
Merrimac,	1,577 81	492 19	1,085 62	157 92	650 11
Methuen,	2,250 00	1,171 89	1,078 11	568 68	1,740 57
Middleborough,	1,500 00	1,078 26	421 74	1,044 14	2,122 40
Middlefield,	–	–	–	5 42	5 42

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Middleton,	–	–	–	$180 24	$180 24
Milford,	$11,967 14	$4,515 62	$7,451 52	127 72	4,643 34
Millbury,	1,300 00	324 45	975 55	128 64	453 09
Millis,	–	–	–	34 21	34 21
Milton,	2,275 00	928 13	1,346 87	12,611 99	13,540 12
Monroe,	–	–	–	–	–
Monson,	1,185 60	514 20	671 40	360 31	874 51
Montague,	2,325 00	649 31	1,675 69	447 33	1,096 64
Monterey,	–	–	–	8 55	8 55
Montgomery,	–	–	–	–	–
Mount Washington,	–	–	–	–	–
Nahant,	–	–	–	11,716 65	11,716 65
Nantucket,	2,124 00	1,434 25	689 75	245 38	1,679 63
Natick,	4,340 00	3,158 43	1,181 57	1,345 34	4,503 77
Needham,	–	–	–	1,219 12	1,219 12
New Ashford,	–	–	–	–	–
New Bedford,	74,376 40	31,976 55	42,399 85	4,577 97	36,554 52
New Braintree,	–	–	–	47 68	47 68
New Marlborough,	–	–	–	49 01	49 01
New Salem,	–	–	–	252 72	252 72
Newbury,	–	–	–	7,402 48	7,402 48
Newburyport,	9,769 50	5,327 79	4,441 71	5,553 46	10,881 25
Newton,	1,911 00	1,424 71	486 29	74,120 16	75,544 87
Norfolk,	–	–	–	931 63	931 63
North Adams,	4,451 38	1,920 29	2,531 09	310 69	2,230 98
North Andover,	–	–	–	4,453 79	4,453 79
North Attleborough,	2,000 00	1,188 20	811 80	159 99	1,348 19
North Brookfield,	–	–	–	86 23	86 23
North Reading,	–	–	–	116 21	116 21
Northampton,	13,128 00	4,437 16	8,690 84	1,096 94	5,534 10
Northborough,	1,250 00	766 13	483 87	415 54	1,181 67

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Northbridge,	$3,719 25	$2,828 14	$891 11	$191 98	$3,020 12
Northfield,	–	–	–	165 79	165 79
Norton,	–	–	–	583 21	583 21
Norwell,	–	–	–	1,175 35	1,175 35
Norwood,	1,476 80	1,082 03	394 77	7,027 76	8,109 79
Oak Bluffs,	–	–	–	40 05	40 05
Oakham,	–	–	–	45 04	45 04
Orange,	3,680 00	1,515 93	2,164 07	412 24	1,928 17
Orleans,	–	–	–	17,594 87	17,594 87
Otis,	–	–	–	21 38	21 38
Oxford,	–	–	–	241 78	241 78
Palmer,	1,980 00	1,068 50	911 50	174 08	1,242 58
Paxton,	–	–	–	15 10	15 10
Peabody,	3,230 00	1,589 53	1,640 47	1,250 90	2,840 43
Pelham,	–	–	–	29 34	29 34
Pembroke,	–	–	–	34 07	34 07
Pepperell,	1,120 00	980 29	139 71	203 32	1,183 61
Peru,	–	–	–	–	–
Petersham,	–	–	–	160 99	160 99
Phillipston,	–	–	–	47 94	47 94
Pittsfield,	18,301 50	9,107 08	9,194 42	1,052 58	10,159 66
Plainfield,	–	–	–	6 68	6 68
Plainville,	–	–	–	29 10	29 10
Plymouth,	8,424 00	4,049 93	4,374 07	1,244 81	5,294 74
Plympton,	–	–	–	25 66	25 66
Prescott,	–	–	–	24 38	24 38
Princeton,	–	–	–	212 70	212 70
Provincetown,	1,128 07	793 00	335 07	152 64	945 64
Quincy,	4,266 00	2,044 01	2,221 99	1,068 20	3,112 21
Randolph,	–	–	–	1,500 92	1,500 92
Raynham,	–	–	–	1,530 01	1,530 01

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Reading,	$841 50	$393 28	$448 22	$805 11	$1,198 39
Rehoboth,	–	–	–	–	–
Revere,	–	–	–	75 72	75 72
Richmond,	–	–	–	252 47	252 47
Rochester,	–	–	–	15 17	15 17
Rockland,	–	–	–	149 94	149 94
Rockport,	487 50	293 47	194 03	182 49	475 96
Rowe,	–	–	–	27 85	27 85
Rowley,	–	–	–	148 05	148 05
Royalston,	–	–	–	819 82	819 82
Russell,	–	–	–	10 71	10 71
Rutland,	–	–	–	2 57	2 57
Salem,	6,800 87	3,164 27	3,636 60	3,965 72	7,129 99
Salisbury,	–	–	–	88 83	88 83
Sandisfield,	–	–	–	–	–
Sandwich,	–	–	–	351 27	351 27
Saugus,	–	–	–	236 42	236 42
Savoy,	–	–	–	24 53	24 53
Scituate,	–	–	–	613 51	613 51
Seekonk,	–	–	–	–	–
Sharon,	–	–	–	495 32	495 32
Sheffield,	–	–	–	4,476 91	4,476 91
Shelburne,	1,740 00	454 94	1,285 06	259 90	714 84
Sherborn,	–	–	–	2,174 42	2,174 42
Shirley,	–	–	–	103 11	103 11
Shrewsbury,	–	–	–	49 19	49 19
Shutesbury,	–	–	–	–	–
Somerset,	–	–	–	638 11	638 11
Somerville,	2,910 60	1,216 24	1,694 36	5,494 78	6,711 02
South Hadley,	–	–	–	2,665 37	2,665 37
Southampton,	–	–	–	114 18	114 18

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Southborough,	–	–	–	$4,830 57	$4,830 57
Southbridge,	$3,627 80	$1,372 31	$2,255 49	486 38	1,858 69
Southwick,	–	–	–	82 69	82 69
Spencer,	2,610 00	1,780 56	829 44	963 06	2,743 62
Springfield,	39,231 40	14,002 12	25,229 28	5,188 26	19,190 38
Sterling,	–	–	–	202 50	202 50
Stockbridge,	2,001 00	741 07	1,259 93	904 03	1,645 10
Stoneham,	1,240 00	942 92	297 08	42 89	985 81
Stoughton,	–	–	–	310 94	310 94
Stow,	–	–	–	198 36	198 36
Sturbridge,	–	–	–	47 65	47 65
Sudbury,	–	–	–	540 35	540 35
Sunderland,	–	–	–	128 25	128 25
Sutton,	–	–	–	1 38	1 38
Swampscott,	–	–	–	10,827 85	10,827 85
Swansea,	–	–	–	2,790 56	2,790 56
Taunton,	28,866 00	16,917 49	11,948 51	3,289 51	20,207 00
Templeton,	–	–	–	2,176 28	2,176 28
Tewksbury,	–	–	–	181 14	181 14
Tisbury,	605 00	84 51	520 49	100 14	184 65
Tolland,	–	–	–	–	–
Topsfield,	–	–	–	740 39	740 39
Townsend,	1,600 00	1,346 56	253 44	650 10	1,996 66
Truro,	–	–	–	149 09	149 09
Tyngsborough,	–	–	–	98 49	98 49
Tyringham,	–	–	–	108 04	108 04
Upton,	–	–	–	53 44	53 44
Uxbridge,	1,400 00	817 18	582 82	382 54	1,199 72
Wakefield,	2,945 50	2,368 09	577 41	2,554 29	4,922 38
Wales,	–	–	–	16 03	16 03
Walpole,	–	–	–	1,769 32	1,769 32

Analysis of Tax paid by National Banks, etc. — Continued.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Waltham,	$3,460 00	$2,466 63	$993 37	$1,119 72	$3,586 35
Ware,	4,645 50	1,861 53	2,783 97	157 75	2,019 28
Wareham,	1,974 65	1,004 04	970 61	626 56	1,630 60
Warren,	–	–	–	281 45	281 45
Warwick,	–	–	–	109 76	109 76
Washington,	–	–	–	–	–
Watertown,	1,740 48	1,261 40	479 08	870 24	2,131 64
Wayland,	–	–	–	1,834 62	1,834 62
Webster,	1,701 00	594 58	1,106 42	611 08	1,205 66
Wellesley,	1,050 00	532 32	517 68	7,123 47	7,655 79
Wellfleet,	–	–	–	79 46	79 46
Wendell,	–	–	–	–	–
Wenham,	–	–	–	2,102 08	2,102 08
West Boylston,	–	–	–	31 71	31 71
West Bridgewater,	–	–	–	371 54	371 54
West Brookfield,	–	–	–	96 24	96 24
West Newbury,	–	–	–	603 78	603 78
West Springfield,	–	–	–	1,948 92	1,948 92
West Stockbridge,	–	–	–	213 99	213 99
West Tisbury,	–	–	–	803 68	803 68
Westborough,	930 00	852 66	77 34	418 75	1,271 41
Westfield,	9,180 44	5,311 65	3,868 79	712 43	6,024 08
Westford,	–	–	–	399 22	399 22
Westhampton,	–	–	–	132 63	132 63
Westminster,	–	–	–	460 93	460 93
Weston,	–	–	–	4,703 40	4,703 40
Westport,	–	–	–	1,283 54	1,283 54
Westwood,	–	–	–	1,117 38	1,117 38
Weymouth,	1,750 00	1,086 45	663 55	1,039 53	2,125 98
Whately,	–	–	–	386 26	386 26
Whitman,	776 31	594 93	181 38	465 32	1,060 25

Analysis of Tax paid by National Banks, etc. — Concluded.

	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount retained by the Town on Account of Shares owned by Residents, including One Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Commonwealth.	4. Amount received by the Town on Account of Ownership by Residents of Shares in Other Banks.	5. Total Amount received and retained by the Town (Sum of Columns 2 and 4).
Wilbraham, . .	–	–	–	$116 40	$116 40
Williamsburg, . .	–	–	–	572 80	572 80
Williamstown, . .	$549 10	$303 38	$245 72	174 33	477 71
Wilmington, . .	–	–	–	55 93	55 93
Winchendon, . .	5,559 84	2,155 45	3,404 39	298 48	2,453 93
Winchester, . .	284 92	248 79	36 13	4,943 33	5,192 12
Windsor, . . .	–	–	–	–	–
Winthrop, . . .	–	–	–	839 88	839 88
Woburn, . . .	3,075 00	2,947 09	127 91	1,205 78	4,152 87
Worcester, . . .	28,969 60	11,652 51	17,317 09	6,769 76	18,422 27
Worthington, . .	–	–	–	51 51	51 51
Wrentham, . . .	1,086 75	794 10	292 65	165 72	959 82
Yarmouth, . . .	1,800 00	717 05	1,082 95	1,016 40	1,733 45
	$1,859,782 67	$695,342 84	$1,164,439 83	$580,537 37	$1,275,880 21

TABLE C. — *Returns of Property exempted from Taxation (Acts of 1909, Chapter 490, Part III., Section 3).*

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Abington,	$4,800	$15,500	–	–	$63,600	–	$83,900
Acton,	–	–	–	–	23,850	–	23,850
Acushnet,	–	–	–	–	15,750	–	15,750
Adams,	61,750	41,500	–	–	300,800	–	404,050
Agawam,	3,800	–	–	–	28,400	–	32,200
Alford,	–	–	–	–	1,525	–	1,525
Amesbury,	2,000	29,000	–	–	339,000	$7,500	377,500
Amherst,	4,986,173	5,000	–	–	164,500	3,000	5,158,673
Andover,	1,839,809	4,500	–	–	215,600	–	2,059,909
Arlington,	46,652	27,836	–	–	241,597	–	316,085
Ashburnham,	259,500	–	–	–	49,900	–	309,400
Ashby,	–	–	–	–	13,000	–	13,000
Ashfield,	7,950	–	–	–	4,950	–	12,900
Ashland,	–	29,500	–	–	34,000	–	63,500
Athol,	–	44,610	–	–	69,335	10,000	123,945
Attleborough,	13,200	84,900	–	–	303,810	–	401,910
Auburn,	–	–	–	–	18,350	–	18,350
Avon,	–	15,000	–	–	17,500	–	32,500
Ayer,	–	–	–	–	52,900	–	52,900

Barnstable,	172,760	8,000	–	–	77,250	10,000	268,010
Barre,	73,000	111,228	–	–	74,600	7,795	266,623
Becket,	1,906	–	–	–	17,400	–	19,306
Bedford,	–	18,033	–	–	11,000	–	29,033
Belchertown,	–	–	–	–	26,400	–	26,400
Bellingham,	–	–	–	–	12,000	–	12,000
Belmont,	–	1,989,582	–	–	111,500	–	2,101,082
Berkley,	–	–	–	–	8,315	–	8,315
Berlin,	–	–	–	–	10,000	–	10,000
Bernardston,	1,200	–	–	–	12,250	–	13,450
Beverly,	32,500	114,500	$1,875	–	438,775	–	587,650
Billerica,	19,500	–	2,300	–	68,350	–	90,150
Blackstone,	–	–	–	–	52,700	–	52,700
Blandford,	5,000	–	–	–	12,000	4,200	21,200
Bolton,	–	–	–	–	9,600	600	10,200
Boston,	15,730,600	19,609,800	–	$5,174,600	23,613,000	560,000	64,688,000
Bourne,	19,500	–	–	–	43,700	–	63,200
Boxborough,	–	–	–	–	3,200	–	3,200
Boxford,	3,350	–	–	–	8,100	–	11,450
Boylston,	–	–	–	–	6,100	–	6,100
Braintree,	585,155	–	–	–	168,000	–	753,155
Brewster,	1,050	–	–	–	4,200	–	5,250
Bridgewater,	–	–	–	–	90,800	–	90,800

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Brimfield,	$104,214	–	–	–	$19,100	–	$123,314
Brockton,	30,850	$150,150	–	–	978,000	$95,250	1,254,250
Brookfield,	–	–	–	–	52,450	–	52,450
Brookline,	90,500	735,035	–	$90,000	1,093,000	–	2,008,535
Buckland,	–	–	–	–	15,000	–	15,000
Burlington,[1]	–	–	–	–	4,100	–	4,100
Cambridge,	34,125,895	2,031,758	–	1,415,000	2,209,000	–	39,781,653
Canton,	4,250	1,600	–	–	142,500	–	148,350
Carlisle,	–	–	–	–	13,700	–	13,700
Carver,	–	–	–	–	7,775	–	7,775
Charlemont,	–	–	–	–	4,150	3,800	7,950
Charlton,	–	198,468	–	–	25,020	–	223,488
Chatham,	63,000	1,550	–	–	15,130	–	79,680
Chelmsford,	5,000	–	–	–	36,900	–	41,900
Chelsea,	–	715,150	–	–	841,450	–	1,556,600
Cheshire,	–	–	–	–	7,900	–	7,900
Chester,	–	–	–	–	9,580	–	9,580
Chesterfield,	–	–	–	–	3,000	–	3,000
Chicopee,	121,450	3,450	$14,000	–	319,230	–	458,130

Chilmark,	–	–	–	–	935	–	935
Clarksburg,	–	–	–	–	1,600	–	1,600
Clinton,	71,000	90,500	–	–	297,700	–	459,200
Cohasset,	35,000	2,000	–	–	103,600	–	140,600
Colrain,	–	2,050	–	–	4,500	–	6,550
Concord,	14,447	113,518	–	520,032	217,527	–	865,524
Conway,	102,767	–	–	–	21,850	–	124,617
Cummington,	11,000	–	–	–	7,300	4,000	22,300
Dalton,	–	20,550	3,800	–	85,770	–	110,120
Dana,	–	–	–	–	12,400	–	12,400
Danvers,	288,231	4,000	–	–	130,500	–	422,731
Dartmouth,	4,600	–	–	–	22,825	–	27,425
Dedham,	9,500	9,900	–	–	198,700	–	218,100
Deerfield,	75,084	2,181	–	11,409	23,800	–	112,474
Dennis,	10,500	15,000	–	–	6,000	–	31,500
Dighton,	–	–	–	–	24,125	–	24,125
Douglas,	15,000	600	–	–	26,600	–	42,200
Dover,	6,200	–	–	–	5,700	–	11,900
Dracut,	–	–	–	–	27,450	–	27,450
Dudley,	27,500	–	–	–	20,000	–	47,500
Dunstable,	–	–	–	–	6,500	–	6,500
Duxbury,	35,900	–	390	–	37,525	–	73,815

[1] Return of 1912.

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
East Bridgewater,	–	–	–	–	$33,650	–	$33,650
East Longmeadow,	–	–	–	–	14,550	–	14,550
Eastham,	–	–	–	–	4,600	–	4,600
Easthampton,	$480,800	–	$1,000	–	179,700	–	661,500
Easton,[1]	26,460	$396,870	–	–	107,774	–	531,104
Edgartown,	1,100	–	–	–	43,300	–	44,400
Egremont,	–	–	–	–	7,650	–	7,650
Enfield,	2,000	–	–	–	19,700	–	21,700
Erving,	–	–	–	–	4,300	–	4,300
Essex,	–	–	–	–	14,500	–	14,500
Everett,	–	29,700	–	–	313,700	–	343,400
Fairhaven,	245,200	4,595	–	–	427,270	–	677,065
Fall River,	698,350	809,700	–	–	2,424,400	–	3,932,450
Falmouth,	62,000	–	–	$45,000	106,100	–	213,100
Fitchburg,	253,191	71,755	–	–	742,300	$5,111	1,072,357
Florida,	–	–	–	–	1,500	–	1,500
Foxborough,	1,500	3,500	–	–	47,900	–	52,900
Framingham,	14,104	143,614	–	–	194,700	10,000	362,418
Franklin,	486,049	35,111	–	–	92,325	–	613,485

Freetown,	1,100	1,600	–	–	7,250	–	9,950
Gardner,	85,566	415,753	–	–	215,700	–	717,019
Gay Head,	–	–	–	–	510	–	510
Georgetown,	92,000	3,400	–	–	41,150	–	136,550
Gill,	1,559,467	–	–	–	4,600	–	1,564,067
Gloucester,	135,851	489,211	4,119	–	328,100	–	957,281
Goshen,	–	10,800	–	–	4,500	–	15,300
Gosnold,	–	7,000	–	–	550	–	7,550
Grafton,	–	–	–	–	59,600	–	59,600
Granby,	–	–	–	–	6,000	–	6,000
Granville,[2]	–	–	–	–	–	–	–
Great Barrington,	–	19,500	–	–	189,000	28,000	236,500
Greenfield,	27,850	41,500	–	–	152,400	8,300	230,050
Greenwich,	9,875	–	–	–	5,150	–	15,025
Groton,	315,500	–	–	–	23,200	1,000	339,700
Groveland,	–	1,800	3,350	–	16,200	–	21,350
Hadley,	22,000	–	–	–	22,300	–	44,300
Halifax,	–	–	–	–	4,550	–	4,550
Hamilton,	–	–	–	–	20,000	–	20,000
Hampden,	–	–	–	–	13,125	–	13,125
Hancock,	–	–	–	–	4,775	–	4,775
Hanover,	2,400	–	–	–	16,025	–	18,425

[1] Return of 1912.

[2] No return for past two years.

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Hanson,	$7,136	$7,500	–	–	$12,350	–	$26,986
Hardwick,	–	–	–	–	90,000	–	90,000
Harvard,	–	–	–	–	22,000	–	22,000
Harwich,	2,100	–	–	–	16,580	–	18,680
Hatfield,	76,152	–	–	–	31,650	–	107,802
Haverhill,	533,521	470,519	–	–	735,650	–	1,739,690
Hawley,	–	–	–	–	4,050	–	4,050
Heath,	2,825	–	–	–	1,650	–	4,475
Hingham,	78,590	3,500	–	–	96,500	$6,000	184,590
Hinsdale,	–	–	$3,300	–	10,200	–	13,500
Holbrook,[1]	–	–	–	–	43,575	–	43,575
Holden,	41,000	–	–	$2,000	26,000	–	69,000
Holland,	–	–	–	–	3,000	–	3,000
Holliston,	–	2,500	–	–	66,000	–	68,500
Holyoke,	669,920	731,740	42,460	–	1,302,240	–	2,746,360
Hopedale,	–	–	–	–	66,000	–	66,000
Hopkinton,	15,000	–	–	–	106,600	–	121,600
Hubbardston,	–	–	–	–	12,200	–	12,200
Hudson,	–	–	–	–	143,600	–	143,600

Hull,	1,000	184,150	–	–	33,165	–	218,315
Huntington,	–	3,600	–	–	19,200	–	22,800
Ipswich,	38,000	199,860	–	–	58,400	–	296,260
Kingston,	–	–	–	–	24,550	–	24,550
Lakeville,	–	–	–	–	4,625	–	4,625
Lancaster,	–	57,460	–	75,500	114,900	–	247,860
Lanesborough,	–	–	–	–	15,250	–	15,250
Lawrence,	571,525	644,650	10,200	–	1,296,300	–	2,522,675
Lee,	–	–	–	–	58,950	–	58,950
Leicester,	126,000	25,500	5,000	–	118,600	–	275,100
Lenox,	23,000	–	–	–	345,900	–	368,900
Leominster,	60,875	94,920	–	–	317,100	–	472,895
Leverett,	–	–	–	–	2,300	–	2,300
Lexington,	8,500	5,200	–	–	113,750	–	127,450
Leyden,	–	–	–	–	4,050	–	4,050
Lincoln,	–	55,500	–	–	40,500	–	96,000
Littleton,	–	–	–	–	18,200	–	18,200
Longmeadow,	15,400	29,410	–	–	18,800	–	63,610
Lowell,	823,255	1,806,345	20,946	743,979	2,287,000	–	5,681,525
Ludlow,	–	–	–	–	29,900	–	29,900
Lunenburg,	–	–	–	–	8,100	–	8,100
Lynn,	215,450	230,500	24,600	300	1,425,225	–	1,896,075

[1] Return of 1912.

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Lynnfield,	–	–	–	–	$8,500	–	$8,500
Malden,	$399,000	$505,746	–	–	674,500	–	1,579,246
Manchester,	–	–	–	–	67,825	–	67,825
Mansfield,	–	–	–	–	64,250	–	64,250
Marblehead,	7,750	31,358	$2,100	–	99,400	–	140,608
Marion,	288,835	–	–	$15,211	23,250	–	327,296
Marlborough,	50,710	69,255	–	5,845	235,970	–	361,780
Marshfield,	3,800	3,500	–	–	28,800	$14,500	50,600
Mashpee,	–	–	–	–	2,490	–	2,490
Mattapoisett,	–	–	–	–	14,800	–	14,800
Maynard,	5,000	–	2,600	–	47,450	–	55,050
Medfield,	–	3,000	–	–	39,500	–	42,500
Medford,	17,850	135,550	–	681,350	469,350	–	1,304,100
Medway,	500	3,625	–	–	49,500	–	53,625
Melrose,	43,975	123,500	–	–	370,775	–	538,250
Mendon,	–	–	–	–	5,700	–	5,700
Merrimac,	1,350	–	–	–	29,700	–	31,050
Methuen,	125,000	–	–	–	297,300	–	422,300
Middleborough,	42,549	24,800	–	–	124,350	–	191,699

Middlefield,	–	–	–	–	2,000	2,500	4,500
Middleton,	–	–	–	–	4,000	–	4,000
Milford,	66,100	101,411	–	–	191,000	–	358,511
Millbury,	–	6,900	–	–	41,150	–	48,050
Millis,	–	–	–	–	10,650	–	10,650
Milton,	418,326	90,574	–	–	89,500	–	598,400
Monroe,	–	–	–	–	3,012	–	3,012
Monson,	217,698	–	–	–	46,950	–	264,648
Montague,	14,000	84,200	7,572	–	95,000	–	200,772
Monterey,	–	–	–	–	2,500	–	2,500
Montgomery,[1]	–	–	–	–	1,000	–	1,000
Mount Washington,	–	–	–	–	1,200	–	1,200
Nahant,	–	–	–	–	35,100	–	35,100
Nantucket,	56,575	5,820	–	2,200	82,900	1,000	148,495
Natick,	42,500	12,600	–	–	266,850	–	321,950
Needham,	–	16,575	–	–	86,125	–	102,700
New Ashford,	–	–	–	–	500	–	500
New Bedford,	526,284	2,239,820	2,050	292,557	1,552,900	–	4,613,611
New Braintree,[1]	–	–	–	–	8,000	–	8,000
New Marlborough,	–	–	–	–	18,100	–	18,100
New Salem,	19,400	200	–	–	3,725	–	23,325
Newbury,	35,000	–	–	–	24,500	–	59,500

[1] Return of 1912.

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Newburyport,	$224,911	$932,704	–	–	$278,453	–	$1,436,068
Newton,	1,834,343	911,261	–	–	2,206,900	–	4,952,504
Norfolk,	–	33,266	–	–	11,925	–	45,191
North Adams,	137,000	100,000	$1,500	–	667,000	$20,000	925,500
North Andover,	–	–	–	–	74,000	–	74,000
North Attleborough,	–	–	–	–	240,190	–	240,190
North Brookfield,	13,000	–	–	–	72,150	–	85,150
North Reading,[1]	–	–	–	–	7,600	–	7,600
Northampton,	4,694,598	230,456	–	$95,509	711,600	–	5,732,163
Northborough,	–	–	–	–	40,000	–	40,000
Northbridge,	54,393	–	–	–	231,550	–	285,943
Northfield,	1,530,387	–	–	–	29,800	–	1,560,187
Norton,	467,675	–	–	–	28,100	–	495,775
Norwell,	2,600	–	–	–	13,750	–	16,350
Norwood,	–	–	–	–	281,700	–	281,700
Oak Bluffs,[1]	–	–	–	–	28,200	–	28,200
Oakham,	–	–	–	–	–	–	–
Orange,	–	6,855	–	1,000	77,400	–	85,255
Orleans,	–	–	–	–	9,750	–	9,750

Otis,	–	–	–	–	4,225	–	4,225
Oxford,	–	–	–	–	31,750	6,500	38,250
Palmer,	8,175	–	–	–	118,500	5,300	131,975
Paxton,	–	–	–	–	4,000	–	4,000
Peabody,	65,000	80,594	–	–	174,800	20,000	340,394
Pelham,	–	–	–	–	12,000	–	12,000
Pembroke,	2,600	1,050	–	–	11,050	–	14,700
Pepperell,	–	–	–	–	31,100	–	31,100
Peru,	–	–	–	–	3,025	–	3,025
Petersham,	–	–	–	–	17,100	–	17,100
Phillipston,	2,350	–	–	–	5,150	–	7,500
Pittsfield,	836,990	982,365	69,750	–	1,181,995	–	3,071,100
Plainfield,	–	–	–	–	1,800	–	1,800
Plainville,	–	–	–	–	10,575	–	10,575
Plymouth,	33,647	381,428	–	–	260,275	–	675,350
Plympton,	3,800	–	–	–	3,400	–	7,200
Prescott,	–	–	–	–	1,050	–	1,050
Princeton,	–	24,952	–	–	8,600	–	33,552
Provincetown,	–	–	–	–	43,050	–	43,050
Quincy,	287,648	713,779	–	–	411,525	–	1,412,952
Randolph,	113,012	–	–	–	81,000	–	194,012
Raynham,	–	–	–	–	22,000	–	22,000

[1] Return of 1912.

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Reading,	–	$9,550	–	–	$230,450	$13,800	$253,800
Rehoboth,	$100	1,000	–	–	10,400	–	11,500
Revere,	25,500	70,350	–	–	175,450	–	271,300
Richmond,	–	–	–	–	9,100	–	9,100
Rochester,	–	–	–	–	9,250	–	9,250
Rockland,	–	–	–	–	79,525	–	79,525
Rockport,	3,375	7,585	–	–	82,500	–	93,460
Rowe,	–	–	–	–	3,600	–	3,600
Rowley,	–	1,300	–	–	10,300	–	11,600
Royalston,	–	–	–	–	10,000	–	10,000
Russell,	–	–	–	–	7,600	–	7,600
Rutland,	9,500	–	–	–	14,900	–	24,400
Salem,	360,067	2,484,777	$29,000	$692,789	785,500	–	4,352,133
Salisbury,	–	–	–	–	13,100	–	13,100
Sandisfield,	–	–	–	–	6,000	–	6,000
Sandwich,	–	–	–	–	44,950	–	44,950
Saugus,	100	3,100	–	–	64,045	–	67,245
Savoy,	–	–	–	–	4,520	–	4,520
Scituate,	15,300	4,200	–	–	42,100	–	61,600

Seekonk,	4,500	–	–	–	7,400	–	11,900
Sharon,	300	130,262	–	–	42,550	–	173,112
Sheffield,	13,087	–	–	–	20,500	–	33,587
Shelburne,	71,454	–	–	–	34,450	–	105,904
Sherborn,	33,500	7,851	–	–	16,800	–	58,151
Shirley,	–	6,050	–	–	45,950	–	52,000
Shrewsbury,	–	6,200	–	–	21,500	–	27,700
Shutesbury,[1]	–	–	–	–	2,900	–	2,900
Somerset,	–	–	–	–	19,300	–	19,300
Somerville,	1,011,700	457,600	–	–	1,462,500	–	2,931,800
South Hadley,	2,287,727	–	–	–	68,350	1,200	2,357,277
Southampton,	4,100	–	–	–	8,000	–	12,100
Southborough,	297,999	–	–	–	61,550	–	359,549
Southbridge,	46,000	18,950	–	–	291,200	–	356,150
Southwick,[1]	–	–	–	–	8,200	–	8,200
Spencer,	11,825	–	–	–	175,500	4,500	191,825
Springfield,	1,962,717	3,076,379	–	–	2,583,600	–	7,622,696
Sterling,	–	–	–	–	15,800	–	15,800
Stockbridge,	20,979	21,700	–	–	117,900	–	160,579
Stoneham,	31,000	113,000	–	–	129,600	–	273,600
Stoughton,	7,900	–	–	–	58,000	–	65,900
Stow,	–	–	–	–	19,450	–	19,450

[1] Return of 1912.

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Sturbridge,	$19,174	–	–	–	$27,200	$19,000	$65,374
Sudbury,	–	–	–	–	9,800	–	9,800
Sunderland,	–	–	–	–	14,350	–	14,350
Sutton,	–	–	–	$7,200	34,350	–	41,550
Swampscott,	–	$5,100	–	–	84,500	–	89,600
Swansea,	–	22,000	–	–	34,600	–	56,600
Taunton,	183,010	271,194	$5,600	–	843,150	–	1,302,954
Templeton,	–	247,844	–	–	54,000	–	301,844
Tewksbury,	–	–	–	–	61,660	–	61,660
Tisbury,	6,060	–	–	–	25,715	–	31,775
Tolland,	–	–	–	–	1,650	–	1,650
Topsfield,[1]	–	–	–	–	–	–	–
Townsend,	4,000	–	–	–	19,750	–	23,750
Truro,[2]	–	–	–	–	7,000	–	7,000
Tyngsborough,	33,700	–	–	–	27,960	–	61,660
Tyringham,	–	–	–	–	6,000	–	6,000
Upton,	–	–	–	–	35,700	–	35,700
Uxbridge,	1,500	–	–	–	86,500	5,000	93,000
Wakefield,	–	39,700	–	–	303,000	20,000	362,700

Wales,	–	–	–	–	10,400	–	10,400
Walpole,	–	–	–	–	116,700	–	116,700
Waltham,	487,370	1,342,709	3,100	–	518,500	–	2,351,679
Ware,	55,908	–	–	–	208,650	–	264,558
Wareham,	7,955	–	–	–	51,425	–	59,380
Warren,	66,763	–	–	–	46,000	–	112,763
Warwick,	–	–	–	300	3,850	–	4,150
Washington,	–	–	–	–	6,525	–	6,525
Watertown,	–	1,101,700	–	–	305,250	–	1,406,950
Wayland,	–	–	–	–	45,000	–	45,000
Webster,	54,700	–	–	–	82,100	–	136,800
Wellesley,	4,313,150	362,717	–	–	186,725	–	4,862,592
Wellfleet,	–	–	–	–	25,000	–	25,000
Wendell,	–	–	–	–	1,200	–	1,200
Wenham,	–	–	–	–	9,850	–	9,850
West Boylston,	–	44,000	–	–	49,975	–	93,975
West Bridgewater,	246,248	–	–	–	11,500	–	257,748
West Brookfield,	–	–	–	–	29,000	–	29,000
West Newbury,	–	1,225	–	–	44,625	–	45,850
West Springfield,	–	–	–	–	110,000	–	110,000
West Stockbridge,	–	–	–	–	15,200	–	15,200
West Tisbury,	2,157	–	–	–	4,735	2,900	9,792

[1] No return for past two years.

[2] Return of 1912.

Returns of Property exempted from Taxation, etc. — Concluded.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Westborough,	–	–	–	–	$120,600	–	$120,600
Westfield,	$221,022	$206,863	$15,300	–	270,230	–	713,415
Westford,	81,168	–	–	–	21,600	–	102,768
Westhampton,	–	–	–	–	6,050	–	6,050
Westminster,	–	–	–	–	8,800	–	8,800
Weston,	–	–	–	–	38,100	–	38,100
Westport,	575	–	–	–	29,325	–	29,900
Westwood,[1]	–	–	–	–	22,000	–	22,000
Weymouth,	57,500	5,000	–	–	329,000	$8,000	399,500
Whately,	–	–	–	–	5,250	–	5,250
Whitman,	–	7,300	–	–	96,200	–	103,500
Wilbraham,	271,754	–	–	–	40,650	–	312,404
Williamsburg,	–	–	–	–	52,200	–	52,200
Williamstown,	3,044,309	–	–	–	118,850	–	3,163,159
Wilmington,	–	–	–	–	19,400	–	19,400
Winchendon,	456,544	7,495	–	–	154,050	–	618,089
Winchester,	–	5,300	–	–	173,800	–	179,100
Windsor,	–	–	–	–	2,550	–	2,550

Winthrop,	2,850	–	–	–	126,100	–	128,950
Woburn,	120,739	161,814	–	–	356,050	–	638,603
Worcester,	3,232,100	1,129,200	20,300	$253,400	3,314,250	127,600	8,076,850
Worthington,	3,062	–	–	–	9,525	–	12,587
Wrentham,	–	341,201	–	–	23,292	–	364,493
Yarmouth,	31,800	6,600	–	–	45,475	–	83,875
	$98,872,834	$52,870,172	$296,212	$10,125,181	$77,401,555	$1,036,356	$240,602,310

[1] Return of 1912.

TABLE D. — *Abstract of Returns of Property held for Literary, Benevolent, Charitable, Scientific and Other Purposes, reported under Acts of 1909, Chapter 490, Part I., Section 63.*

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Abbott Academy, Trustees of,	$255,000	$26,500	$200	$35,235	$16,273	$61,755	$11,286	$42,000	$2,989	$281,500	$169,738	$64,298	$71,207
Academy of the Assumption,	88,800	38,800	–	–	–	–	6,000	–	13,911	127,600	19,911	37,611	37,611
Academy of the Sacred Heart,	70,800	10,300	–	–	–	–	–	[1] 1,500	–	81,100	1,500	–	–
Adams Nervine Asylum,	120,000	3,000	93,800	33,760	207,472	494,114	–	6,000	28,954	123,000	864,100	59,163	57,118
Addison Gilbert Hospital,	72,000	–	–	–	16,248	129,987	–	7,000	1,431	72,000	154,666	21,149	20,941
Advent Christian Publication Society,	30,000	500	–	–	–	–	–	1,000	1,400	30,500	2,400	31,073	29,790
American Academy of Arts and Sciences.	75,000	–	–	19,365	42,341	46,313	48,600	15,000	8,097	75,000	179,746	13,090	12,850
American Advent Mission Society,	–	–	–	–	–	–	140	1,000	270	–	1,410	20,763	20,914
American Antiquarian Society,	188,656	–	15,100	8,800	29,268	250,246	–	[1] 200,000	2,927	188,656	506,341	15,491	16,027
American Baptist Foreign Mission Society.	–	–	338,499	4,014	56,876	908,999	5,600	6,000	82,993	–	1,402,981	1,195,523	1,235,066
American Board of Commissioners for Foreign Missions.	16,000	204,400	306,270	105,429	537,870	2,935,660	126,235	8,000	37,685	220,400	4,057,149	1,062,442	1,062,088
American Congregational Association,	330,000	288,000	2,500	–	[1] 4,400	[1] 4,000	–	[1] 50,000	6,477	618,000	67,377	61,907	55,430
American Humane Education Society,	–	–	2,000	–	94,731	63,061	555	–	6,806	–	167,153	30,340	29,016
American International College,	102,000	–	2,000	1,275	3,031	14,185	1,400	5,000	10,286	102,000	37,177	41,645	37,000
American Ramabai Association,	–	[2] –	–	–	–	3,750	–	–	1,870	–	5,620	3,711	4,223

American School of Classical Studies at Athens, Trustees of the.	35,000	–	–	–	44,240	79,250	–	4,000	4,752	35,000	132,242	6,540	6,540
American Unitarian Association,	205,000	20,398	276,004	–	344,079	995,630	9,845	18,361	75,809	225,398	1,719,728	[3] 397,707	154,290
Ames Foundation Incorporated,	–	–	–	–	–	8,745	–	–	522	–	9,267	478	17
Amesbury and Salisbury Agricultural and Horticultural Society.	7,716	–	–	–	–	–	–	405	109	7,716	514	2,978	2,869
Amesbury and Salisbury Home for Aged Women.	10,000	2,000	–	600	–	3,600	33,047	–	29	12,000	37,276	1,713	1,983
Amesbury Public Library,	25,000	2,000	–	–	–	12,000	18,379	10,000	20	27,000	40,399	3,899	4,024
Amherst College, Trustees of,	1,070,731	29,200	91,624	136,535	350,349	2,002,677	22,997	188,000	7,228	1,099,931	2,799,410	216,298	234,786
Andover Theological Seminary, Trustees of.	292,750	27,327	200,700	1,200	54,212	528,796	–	8,503	–	320,077	793,411	41,253	46,866
Anna Jaques Hospital,	95,875	–	6,400	300	5,070	103,256	52,317	10,000	205,092	95,875	382,435	29,113	25,148
Associated Charities of Boston,	–	–	5,080	–	44,971	91,094	2,405	800	6,912	–	151,262	40,672	48,036
Associated Charities of Malden,	–	–	–	–	–	–	–	–	455	–	455	1,308	1,427
Association for the Relief of Aged and Destitute Women in Salem.	50,000	15,800	–	4,665	132,288	196,367	16,000	2,000	6,193	65,800	357,513	17,688	13,800
Association for the Relief of Aged Women of New Bedford.	–	–	4,000	15,225	39,078	169,256	2,462	–	528	–	230,549	13,917	13,232
Association for the Work of Mercy in the Diocese of Massachusetts.	17,250	–	–	–	4,480	10,530	824	1,000	1,192	17,250	18,026	6,117	6,186
Association of Sisters of Our Lady of Mercy.	52,100	–	–	–	–	–	12,000	16,600	–	52,100	28,600	22,662	21,175
Association of the Evangelical Lutheran Church for Works of Mercy.	25,000	–	–	–	13,500	–	–	3,849	1,651	25,000	19,000	6,772	5,121
Avon Home,	35,000	–	13,200	–	17,510	134,200	3,056	–	–	35,000	167,966	14,204	14,133
Ayer Home, Trustees of the,	25,200	–	13,000	–	–	284,029	4,362	–	2,625	25,200	304,016	15,209	14,080
Bancroft School,	27,863	–	–	–	–	–	–	1,000	–	27,863	1,000	16,506	16,311
Baptist Home,	21,000	–	5,300	–	5,125	44,513	245	–	5,601	21,000	60,784	7,840	7,241
Barnard Memorial,	82,000	–	5,500	–	44,075	44,445	9,771	7,000	13,036	82,000	123,827	26,078	22,418
Battles Home,	6,000	–	–	–	–	–	4,152	–	–	6,000	4,152	1,827	1,803

[1] Par value. [2] Unknown. [3] Including gifts.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Beneficent Society of the New England Conservatory of Music.	–	–	–	–	–	$5,000	$11,930	–	$1,474	–	$18,404	$1,190	$1,366
Benevolent Fraternity of Churches in the City of Boston.	$150,000	$41,200	$73,065	–	$35,000	192,300	9,429	$2,000	3,400	$191,200	315,194	23,698	23,207
Benoth Israel Sheltering Home,	9,400	–	–	–	–	–	–	–	–	9,400	–	1,993	1,884
Berkshire Athenæum and Museum, Trustees of.	309,000	–	–	$20,000	–	12,600	–	60,000	6,802	309,000	99,402	13,905	12,787
Berkshire County Home for Aged Women.	40,000	50	5,000	5,000	4,000	85,025	12,168	3,000	944	40,050	115,137	17,071	9,339
Bertram Home for Aged Men,	7,500	4,300	–	3,720	59,200	94,500	–	–	1,361	11,800	158,781	9,356	6,563
Bethany Union for Young Women,	27,100	–	1,000	–	2,800	1,680	456	1,200	2,922	27,100	10,058	10,414	10,367
Bethel Help Association,	20,000	–	–	–	–	–	–	600	34	20,000	634	5,264	5,422
Bethesda Society,	–	–	–	570	8,960	5,901	38,153	–	27	–	53,611	2,667	2,450
Boston Academy of Notre Dame,	340,000	244,554	–	–	–	–	–	10,275	4,174	584,554	14,449	32,145	22,597
Boston Academy of the Sacred Heart,	117,000	–	–	–	–	–	–	7,493	597	117,000	8,090	13,566	12,968
Boston Art Club,	192,000	–	–	–	–	–	–	12,000	357	192,000	12,357	42,633	42,617
Boston Association for the Relief and Control of Tuberculosis.	23,797	–	–	–	–	–	4,985	300	8,290	23,797	13,575	19,731	14,889
Boston Athenæum, Proprietors of,	199,303	37,000	52,000	36,409	449,923	254,871	175,000	459,442	11,425	236,303	1,439,070	60,350	52,084
Boston Baptist Bethel Society,	64,400	1,917	–	–	–	–	769	3,000	136	66,317	3,905	7,089	6,952
Boston Baptist Social Union,	179,000	973,700	–	–	–	3,930	–	8,000	13,609	1,152,700	25,539	79,403	65,894
Boston Children's Friend Society,	30,000	–	1,000	1,300	15,070	89,880	318	500	26,171	30,000	134,239	20,402	22,671

Boston College, Trustees of,	890,000	42,000	42,100	4,760	71,824	96,496	15,000	35,000	40,000	932,000	305,180	50,180	62,170
Boston Dispensary,	167,000	9,000	–	35,920	47,237	246,080	–	7,500	956	176,000	337,693	55,547	71,820
Boston Fatherless and Widows' Society.	–	–	48,150	–	45,495	40,000	–	–	64	–	133,709	8,479	8,474
Boston Floating Hospital,	–	–	–	–	–	37,965	500	63,285	15,023	–	116,773	46,739	46,330
Boston Home for Incurables,	52,700	–	–	800	126,165	352,330	–	–	19,141	52,700	498,436	24,894	20,086
Boston Industrial Home,	52,300	–	–	–	–	19,060	3,892	6,584	8,564	52,300	38,100	53,304	52,645
Boston Ladies' Bethel Society,	8,000	–	–	–	–	–	750	350	–	8,000	1,100	2,000	2,236
Boston Latin School Association,	–	–	–	–	8,485	15,758	1,330	15,000	2,274	–	42,847	1,204	873
Boston Lying-in Hospital,	77,700	–	–	–	113,336	152,735	–	–	68,476	77,700	334,547	34,625	37,495
Boston Marine Society,	–	–	–	30,800	108,200	182,500	24,500	1,000	10,667	–	357,667	18,630	16,607
Boston Medical Library,	190,000	–	–	–	10,255	184,416	3,459	100,000	6,648	190,000	304,778	23,207	23,998
Boston Missionary and Church Extension Society of the M. E. Church.	40,000	7,000	4,000	–	1,000	10,040	398	–	2,873	47,000	18,311	13,081	13,039
Boston North End Mission,	16,000	8,500	2,500	–	10,841	13,060	540	–	3,477	24,500	30,418	12,275	10,817
Boston Pilots' Relief Society,	–	–	–	–	39,535	99,760	26,247	65	1,659	–	167,266	9,790	8,569
Boston Police Relief Association,	–	–	135,400	–	–	–	–	–	17,910	–	153,310	43,672	30,627
Boston Port and Seamen's Aid Society, Managers of the.	44,000	31,200	–	11,020	38,388	275,166	226	–	5,345	75,200	330,145	28,122	21,716
Boston Provident Association,	–	500	4,500	–	258,495	220,965	–	–	2,146	500	486,106	32,308	30,301
Boston Seaman's Friend Society, Managers of the.	25,000	39,400	–	–	5,467	10,496	8,354	2,000	1,596	64,400	27,913	16,610	16,413
Boston Society for the Care of Girls,	–	–	63,600	75,930	110,741	278,971	45,104	500	3,234	–	578,080	30,801	31,510
Boston Society of Decorative Art,	–	–	–	–	7,700	19,828	–	3,600	1,543	–	32,671	12,864	12,545
Boston Society of Natural History,	–	–	15,000	18,240	74,025	191,391	16,018	500,000	5,171	–	819,845	17,248	–
Boston Society of Redemptorist Fathers.	343,058	–	–	–	–	–	–	6,000	–	343,058	6,000	72,917	48,473
Boston University, Trustees of,	1,246,000	1,081,806	23,888	–	75,433	308,830	131,713	46,376	2,045	2,327,806	588,285	216,275	239,209

Abstract of Returns of Property, etc. — Continued.

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Boston Wesleyan Association,	$229,637	–	$137,000	–	–	$142,533	–	$300	$10,980	$229,637	$290,813	$15,514	$17,634
Boston Young Men's Christian Association.	1,084,182	–	20,000	–	$10,150	173,120	$1,026	3,400	2,635	1,084,182	210,331	154,958	152,323
Boston Young Men's Christian Union,	650,000	$45,200	–	–	117,635	322,165	1,004	20,000	23,036	695,200	483,840	49,447	47,743
Bostonian Society,	–	–	–	–	–	52,000	107	5,000	2,711	–	59,818	8,078	7,593
Boys' Club of Lynn,	7,500	–	–	–	9,385	–	–	300	264	7,500	9,949	–	–
Boys' Club of Pittsfield,	70,000	14,400	–	–	74,496	12,000	245	3,000	–	84,400	89,741	14,420	16,222
Brackett Charitable Trust, Incorporated.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Bradford Academy, Trustees of,	207,640	–	–	$600	–	51,072	1,693	10,000	2,714	207,640	66,079	133,461	136,503
Brewster Ladies Library Association,	1,050	–	–	–	–	–	4,083	500	25	1,050	4,608	214	211
British Charitable Society,	–	–	10,950	–	–	–	–	–	6,810	–	17,760	1,544	1,181
Brockton Day Nursery,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Brockton Hospital Company,	76,098	–	981	–	4,997	80,502	24,700	19,060	1,537	76,098	131,777	37,215	38,669
Brockton Humane Society,	3,200	–	–	–	–	–	–	–	–	3,200	–	1,362	1,350
Bromfield School, Trustees of,	15,000	[2] –	–	–	20,740	79,924	–	[3] –	6,495	15,000	107,159	6,016	4,340
Brooke House Corporation,	64,000	–	–	–	–	21,000	–	4,000	3,446	64,000	28,446	17,568	16,570
Brookline Day Nursery,	8,000	–	–	–	–	1,000	1,000	–	480	8,000	2,480	4,106	3,798

Brookline Friendly Society,	45,000	–	5,000	–	2,112	8,000	–	759	1,384	45,000	17,255	9,015	8,178
Browne & Nichols School Incorporated.	83,500	12,000	–	–	–	–	–	2,000	3,500	95,500	5,500	31,500	28,000
Buckingham School,	16,500	–	–	–	–	–	–	800	–	16,500	800	17,469	15,265
Bunker Hill Boys' Club Association of Charlestown.	8,000	–	–	–	–	–	1,150	2,500	100	8,000	3,750	4,913	4,841
Bunker Hill Monument Association,	231,500	–	–	–	–	1,407	–	–	228	231,500	1,635	4,616	5,126
Cambridge and Somerville Hebrew Ladies' Educational Institute.	5,000	–	–	–	–	–	143	100	–	5,000	243	800	657
Cambridge Homes for Aged People,	97,300	–	64,005	–	21,592	111,060	567	3,000	9,510	97,300	209,734	28,109	15,510
Cambridge Hospital,	179,202	–	167,500	22,278	35,508	138,755	6,264	5,000	74,663	179,202	449,968	32,950	35,824
Cambridge Relief Hospital,	15,000	–	–	–	–	–	–	2,500	430	15,000	2,930	9,373	9,183
Cambridge School for Girls Incorporated.	34,050	–	–	–	–	–	–	1,000	2,774	34,050	3,774	17,840	17,560
Cambridge Social Union,	25,500	20,000	–	–	–	–	–	1,500	–	45,500	1,500	8,189	8,119
Cambridge Visiting Nursing Association.	9,500	–	–	–	–	4,780	1,414	450	–	9,500	6,644	8,486	8,549
Cambridge Young Men's Christian Association.	200,000	–	–	–	–	5,590	3,527	–	–	200,000	9,117	31,206	36,599
Cambridge Young Women's Christian Association.	89,700	–	–	–	9,425	19,200	563	3,000	1,125	89,700	33,313	29,119	28,866
Cape Ann Scientific and Literary Association.	13,300	1,000	–	–	–	–	–	1,642	128	14,300	1,770	1,463	1,077
Carleton Home, Trustees of the,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Carmelite Convent of Boston,	56,400	3,400	–	–	–	–	–	500	–	59,800	500	1,100	1,000
Carney Hospital,	252,700	5,000	–	–	–	–	–	10,000	–	257,700	10,000	90,665	86,997
Cathedral Church of St. Paul in the Diocese of Massachusetts.	–	–	55,000	–	121,840	225,315	809,340	–	50,543	–	1,262,038	52,758	14,959
Catholic Alumni Sodality of Boston,	4,500	–	–	–	–	–	–	1,000	31	4,500	1,031	1,159	1,127
Catholic Literary Union,	11,000	–	–	–	–	–	–	2,000	10	11,000	2,010	3,019	3,020
Catholic Union of Boston,	32,000	–	–	–	–	–	200	3,500	2,353	32,000	6,053	12,231	11,510

[1] No return. [2] Unknown. [3] Uncertain.

Abstract of Returns of Property, etc. — Continued.

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Catholic Women's Club of Worcester, Mass.	$12,600	–	–	–	–	–	–	$1,000	–	$12,600	$1,000	$1,830	$1,431
Catholic Young Men's Lyceum,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Channing Home,	35,000	–	$4,500	–	$65,649	$81,610	–	1,000	$450	35,000	153,209	11,903	12,075
Charitable Association of the Boston Fire Department.	–	–	–	–	61,850	51,000	$4,654	–	10,073	–	127,577	6,042	6,432
Charity of Edward Hopkins, Trustees of.	–	$18,607	–	$8,912	17,389	18,489	–	–	3,278	18,607	48,068	3,473	3,473
Charles B. Haven Home for Aged Men,	4,100	2,500	700	660	5,820	4,842	13,314	500	288	6,600	26,124	1,540	1,605
Charlesbank Homes,	286,069	–	–	–	–	–	–	250	4,461	286,069	4,711	10,804	6,342
Cheverus Centennial School,	107,900	–	–	–	–	–	–	–	–	107,900	–	–	–
Children's Home, Lowell,	6,800	–	–	–	–	–	825	500	311	6,800	1,636	3,149	2,013
Children's Home Association (Northampton).	3,500	–	–	–	–	–	–	–	–	3,500	–	2,400	2,327
Children's Hospital,	596,580	–	–	–	132,504	888,955	–	5,437	20,114	596,580	1,047,010	85,231	86,261
Children's Island Sanitarium,	–	–	–	–	36,760	45,600	–	500	2,338	–	85,198	19,707	17,368
Children's Mission to the Children of the Destitute in the City of Boston.	145,400	–	5,000	–	81,010	314,659	–	350	8,597	145,400	409,616	28,173	28,924
Church Home for Orphan and Destitute Children.	51,000	32,000	15,900	–	35,979	82,530	9,000	[2] –	1,476	83,000	144,885	14,295	21,772
City Library Association of Springfield.	569,500	6,000	–	–	29,240	83,700	70,250	275,000	5,294	575,500	463,484	89,609	105,881
City Missionary Society,	–	–	–	–	19,110	95,327	394	250	388	–	115,469	45,272	46,302

City Orphan Asylum,	73,000	–	–	–	–	–	–	18,000	–	73,000	18,000	26,501	20,963
Clark University, Trustees of,	503,200	195,900	835,500	300,961	717,625	1,957,418	69,792	150,000	18,020	699,100	4,049,316	197,898	158,755
Clarke School for the Deaf,	200,000	–	–	35,000	100,050	86,000	–	5,000	1,337	200,000	227,387	64,983	66,780
College of the Holy Cross, Trustees of,	500,583	–	–	–	–	–	4,725	50,000	39,621	500,583	94,346	238,389	237,582
Collingwood Post 76, G. A. R. Corporation Incorporated.	–	2,500	–	–	–	–	502	600	406	2,500	1,508	1,123	749
Columbus Day Nursery of Cambridge,	4,300	1,400	–	–	–	–	–	–	440	5,700	440	4,304	3,864
Columbus Day Nursery of South Boston.	–	–	–	–	–	–	–	–	–	–	–	2,460	2,310
Commandery of the State of Massachusetts Military Order of the Loyal Legion of the United States.	–	–	–	–	–	15,000	–	40,000	6,614	–	61,614	9,306	7,813
Concord Antiquarian Society,	3,000	–	–	–	–	–	110	5,000	318	3,000	5,428	239	170
Concord Female Charitable Society,	–	–	–	–	–	–	2,500	–	117	–	2,617	640	522
Concord's Home for the Aged,	7,500	–	1,250	–	2,930	50,027	396	–	1,048	7,500	55,651	2,780	2,236
Congregation Agaduth Ashkenazim,	7,000	–	–	–	–	–	–	1,000	–	7,000	1,000	–	–
Congregation of the Sisters of St. Joseph of Boston.	130,000	–	–	–	–	–	–	–	–	130,000	–	28,372	26,184
Congregational Education Society,	–	40,000	198,928	29,750	12,127	260,519	4,749	350	24,998	40,000	531,421	154,779	144,493
Congregational Sunday School and Publishing Society.	–	25	–	1,350	10,157	94,193	37,059	125,000	20,000	25	287,759	653,444	263,328
Consumptives' Home, Trustees of,	185,399	500	–	–	–	21,151	–	–	–	185,899	21,151	19,470	19,278
Convalescent Home of the Children's Hospital.	117,423	–	–	–	72,191	170,225	–	5,000	1,461	117,423	248,877	26,542	29,247
Convent of the Sacred Heart Corporation.	40,000	–	–	–	–	–	–	–	–	40,000	–	5,116	5,542
Cooley Dickinson Hospital,	110,532	–	–	11,700	–	40,700	2,362	10,454	3,602	110,532	68,818	34,773	33,877
Corporation of St. Anthony in New Bedford.	18,425	–	–	–	–	–	–	–	–	18,425	–	2,000	3,500
Corporation of the New Church Theological School.	96,300	12,500	77,300	800	44,000	46,000	–	2,000	2,362	108,800	172,462	14,252	13,317

[1] No return. [2] Unknown.

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Corporation of the Rebecca Pomroy Newton Home for Orphan Girls.	$10,600	-	$800	-	$7,000	$21,000	$308	-	$1,157	$10,600	$30,265	$3,101	$2,784
Corporation of the Ryder Home for Old People.	-	-	-	-	-	929	6,554	$500	484	-	8,467	1,377	1,532
Dean Academy in the Town of Franklin.	150,000	$3,200	10,900	-	104,148	32,079	5,888	4,000	12,000	153,200	169,015	84,909	52,180
Deerfield Academy and Dickinson High School, Trustees of. [1]	-	-	-	-	-	-	-	-	-	-	-	-	-
Denison House, ...	22,200	18,200	-	-	-	-	-	-	1,238	40,400	1,238	10,010	9,975
Derby Academy, ...	5,000	-	-	$900	26,147	7,183	571	-	25	5,000	34,826	2,569	2,362
Dispensary for Women, Incorporated,	-	-	-	-	-	-	-	125	215	-	340	1,362	1,201
Donations for Education in Turkey, Trustees of.	50,000	-	-	-	4,758	50,403	1,365	-	638	50,000	57,165	4,824	4,974
Douglas Gift to the Brockton Day Nursery, Trustees of the.	10,000	-	6,700	-	-	2,625	592	-	231	10,000	10,148	462	479
Dudley St. Baptist Church, Roxbury, Deacons of the.	-	-	1,300	-	1,868	13,668	876	-	16	-	17,728	768	552
Dukes County Academy, Trustees of,	3,400	-	-	-	-	-	9,211	-	5	3,400	9,216	352	74
E. K. Wilcox Post 16, Department of Massachusetts, G. A. R.	20,000	-	-	-	-	-	900	2,000	1,678	20,000	4,578	3,609	2,700
East Boston Catholic Literary Association.	10,000	-	-	-	-	-	-	2,000	125	10,000	2,125	3,137	3,115
Ecole St. Francois d'Assise, . .	30,000	-	-	-	-	-	-	300	-	30,000	300	4,250	4,250
Eliot School, Trustees of, . . .	12,500	4,300	30,000	-	10,932	56,530	22	-	897	16,800	98,381	6,070	4,736
Ellen M. Gifford Sheltering Home Corporation.	21,100	-	-	-	1,500	114,820	2,000	100	1,503	21,100	119,923	6,610	6,173

Ellis Memorial and Eldredge House, Inc.	20,500	–	–	–	–	–	–	1,500	121	20,500	1,621	7,903	8,129
Episcopal Church Association, . .	30,000	–	–	–	–	–	–	2,000	840	30,000	2,840	4,203	4,117
Episcopal City Mission, ...	210,100	–	1,000	–	12,689	63,767	3,571	34,450	2,036	210,100	117,513	37,163	37,844
Episcopal Theological School, Trustees of the.	282,246	54,532	11,550	–	91,373	575,839	1,438	10,000	8,790	336,778	698,990	53,595	51,594
Essex Institute, ...	126,917	3,200	–	5,500	79,800	98,000	4,048	[2] 18,500	1,128	130,117	206,976	13,810	14,376
Evangelistic Association of New England.	–	1,200	–	–	–	–	2,000	500	3,074	1,200	5,574	16,858	11,196
Faith Home, ...	6,000	–	–	–	–	–	500	1,500	30	6,000	2,030	1,151	1,114
Farm and Trades School, . . .	43,075	28,918	5,000	14,467	42,817	147,882	18,257	7,500	7,592	71,993	243,515	29,688	41,484
Farrington Memorial Incorporated, .	76,175	–	–	–	97,275	63,839	–	6,911	3,704	76,175	171,729	10,316	10,944
Father Mathew Catholic Temperance Benefit Society in the City of Lawrence.	9,625	–	–	–	–	–	7	400	41	9,625	448	858	819
Father Mathew Mutual Benevolent Total Abstinence Society, Worcester.	20,000	300	–	–	–	–	1,000	1,000	422	20,300	2,422	3,842	4,027
Father Mathew Temperance Association, Lynn.	15,000	10,000	–	–	–	–	–	–	–	25,000	–	3,671	3,361
Father Mathew Total Abstinence and Benevolent Society of Florence.	6,000	–	–	–	–	–	54	500	–	6,000	554	425	349
Father Mathew Total Abstinence and Benevolent Society of Northampton.	10,000	–	–	–	–	–	300	200	100	10,000	600	600	200
Father Mathew Total Abstinence and Benevolent Society, Westfield.	15,000	–	–	–	–	–	–	300	–	15,000	300	–	–
Father Mathew Total Abstinence Society of Dalton, Mass.	3,400	–	–	–	–	–	–	400	26	3,400	426	744	718
Father Mathew Total Abstinence Society of Pittsfield.	60,000	–	–	–	–	–	119	7,200	2,431	60,000	9,750	21,054	45,981
Father Mathew Total Abstinence Society of Salem, Massachusetts.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Faulkner Hospital Corporation, .	131,417	135,464	38,500	–	153,659	88,194	16,180	8,967	6,204	266,881	311,704	31,630	24,049
Fellowes Athenæum in Roxbury, Trustees of the.	29,400	–	27,200	–	21,000	94,000	1,053	5,000	1,474	29,400	149,727	8,217	3,154
Finnish Labor Society, Saima, of Fitchburg.	11,700	–	–	–	2,550	–	200	–	273	11,700	3,023	8,050	7,900

[1] No return.

[2] Insured value.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Finnish Temperance Society, Sovittaja,	$7,700	$7,400	–	–	–	–	–	–	$94	$15,100	$94	$674	$579
Finnish Workingmen's Association of Boston.	4,500	–	–	–	–	–	–	$500	49	4,500	549	2,314	2,991
Finnish Workingmen's Association of Gardner.	13,000	4,000	–	–	$550	–	–	2,400	450	17,000	3,400	12,143	9,055
Finnish Workingmen's Association of Veli of Quincy.	8,000	–	–	–	145	–	–	3,150	237	8,000	3,532	3,358	2,864
Finnish Workingmen's Association, Murtarja, of Rockport.	3,000	–	–	–	–	–	–	300	75	3,000	375	960	842
Finnish Workingmen's Association of Worcester.	5,500	–	–	–	–	–	$50	1,573	95	5,500	1,718	9,584	9,489
Fitchburg Helping Hand Association,	68,800	–	–	–	–	–	–	1,500	648	68,800	2,148	12,065	11,417
Fitchburg Historical Society, . .	31,000	–	–	–	–	–	122	3,000	123	31,000	3,245	380	117
Fitchburg Home for Old Ladies, .	26,000	–	$14,147	–	10,606	$7,380	14,535	1,500	3	26,000	48,171	2,565	3,229
Fitchburg Union Aid Home for Children.	11,150	–	–	–	–	–	–	–	1,386	11,150	1,386	1,709	1,709
Fletcher Webster Post No. 13, G. A. R.,	17,000	–	–	–	–	–	369	325	370	17,000	1,064	840	1,397
Forbes Library, Trustees of the, .	133,993	1,400	5,000	–	–	321,000	5,359	188,647	4,915	135,393	524,921	23,990	22,107
Forsyth Dental Infirmary for Children,	418,691	–	–	$1,900	163,800	777,539	–	–	21,358	418,691	964,597	64,929	40
Framingham Hospital, . . .	60,000	–	600	–	3,888	11,610	360	8,000	148	60,000	24,606	33,941	34,329
Frances E. Willard Settlement, . .	97,333	–	–	–	–	17,157	122	7,500	1,937	97,333	26,716	27,682	27,210
Franciscan Monastery of St. Clare, .	58 100	–	–	–	–	–	–	1,000	–	58,100	1,000	–	–

Franciscan Sisters of the Immaculate Conception.	25,000	–	–	–	–	–	–	1,000	–	25,000	1,000	1,100	1,100
Franklin Library Association, . .	–	–	–	–	2,600	500	271	10,000	463	–	13,834	1,236	1,139
Franklin Square House, . . .	262,705	–	–	–	500	10,890	2,024	39,101	24,134	262,705	76,649	122,364	114,022
Franklin Typographical Society, .	7,500	15,100	4,000	–	–	–	10,471	2,500	751	22,600	17,722	11,542	11,628
Frederic E. Weber Charities Corporation.	–	–	18,925	–	95,555	220,640	–	–	62,468	–	397,588	18,832	7,883
Free Hospital for Women, . .	150,000	–	–	–	49,100	424,000	–	10,000	8,090	150,000	491,190	27,633	32,234
Free Reading Room, Incorporated, .	100,000	–	–	–	–	–	–	–	–	100,000	–	21,079	21,079
Friends' Academy, New Bedford, .	21,000	–	–	–	–	7,821	1,532	–	24	21,000	9,377	777	834
Gardner Home for Elderly People, .	10,000	16,500	2,500	1,905	36,040	9,200	11,156	–	262	26,500	61,063	4,169	3,208
Gate of Heaven School Association, .	35,000	–	–	–	–	–	–	3,000	–	35,000	3,000	5,000	5,000
General Charitable Society of Newburyport.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
George H. Ward Post 10, G. A. R., .	37,000	–	–	–	–	–	–	–	–	37,000	–	1,950	1,950
German Aid Society of Boston, . .	–	4,000	14,900	–	500	12,400	1,030	–	622	4,000	29,452	2,819	2,197
German General School Association,	4,500	–	4,500	–	–	–	662	621	1,179	4,500	6,962	1,193	1,013
German Ruth Society of Lawrence, Mass.	14,500	–	–	–	–	–	870	1,000	108	14,500	1,978	–	–
Gilbert Home for Aged and Indigent Persons.	9,030	–	500	–	500	61,990	10,273	–	8,742	9,030	82,005	4,037	3,959
Gloucester Fishermen's Institute, .	12,000	8,000	–	–	–	29,500	–	1,000	3,321	20,000	33,821	6,501	4,629
Gloucester Lyceum and Sawyer Free Library.	25,000	–	–	–	990	40,144	1,380	15,500	5,361	25,000	63,375	6,997	6,183
Good Citizenship Association, . .	1,500	–	–	–	–	–	275	600	517	1,500	1,392	1,502	1,311
Good Shepherd Association of Springfield.	92,600	2,600	–	–	–	–	–	4,780	–	95,200	4,780	31,219	31,062
Grammar School in the Easterly Part of the Town of Roxbury, Trustees of.	51,000	238,700	83,450	24,216	52,453	219,670	530	11,920	3,594	289,700	395,833	19,155	20,737

[1] No return.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Greendale Village Improvement Society.	$6,100	–	–	–	–	–	$2,519	$300	$29	$6,100	$2,848	$1,248	$1,219
Grey Nuns' Home,	60,500	–	–	–	–	–	1,915	4,330	589	60,500	6,834	40,686	38,182
Guild of St. Elizabeth,	8,000	–	–	$785	–	–	545	500	–	8,000	1,830	3,225	3,179
Gwynne Temporary Home for Children.	24,000	–	$15,500	1,000	$43,655	$126,104	2,850	1,000	6,278	24,000	196,387	11,021	10,800
Hale Hospital,	90,217	–	10,000	–	–	71,415	1,620	10,713	4,835	90,217	98,583	41,995	38,809
Hale House Association,	5,800	–	–	–	6,650	6,200	31	500	2	5,800	13,383	18,642	18,817
Hampden County Children's Aid Association.	–	–	19,000	–	–	17,362	15,210	200	1,272	–	53,044	5,607	3,843
Hampden Hospital,	27,500	–	–	–	–	–	–	5,000	–	27,500	5,000	34,404	70,020
Hanson Library Association,	3,996	–	–	–	–	–	325	1,734	16	3,996	2,075	234	220
Harvard College, President and Fellows of.	7,598,727	$7,619,512	925,000	–	5,185,677	12,944,055	–	1,500,000	244,513	15,218,239	20,799,245	3,002,448	2,575,353
Harvard Lampoon Society,	35,000	12,000	–	–	–	–	–	2,500	3,176	47,000	5,676	15,941	13,458
Harvard Musical Association,	10,000	10,000	–	–	44,837	34,515	5,470	24,000	3,989	20,000	112,811	8,467	5,171
Haverhill Children's Aid Society,	–	–	–	–	6,200	38,000	7,495	–	–	–	51,695	6,384	7,770
Haverhill Female Benevolent Society,	–	20,000	–	–	372	9,680	18,242	–	40	20,000	28,334	3,237	3,023
Haverhill Historical Society,	10,500	–	1,500	–	–	4,000	842	750	–	10,500	7,092	498	718
Haverhill Young Men's Christian Association.	49,500	–	–	–	–	–	400	5,000	23	49,500	5,423	19,332	19,808

Haverhill Young Women's Christian Association.	13,350	4,075	–	–	666	–	1,392	2,500	135	17,425	4,693	11,467	11,675
Hawes Fund in Boston, Trustees of, .	48,100	195,100	57,325	–	–	57,070	12,367	100	8,387	243,200	135,249	22,271	21,748
Hebrew Educational League, Incorporated.	2,900	1,000	–	–	–	–	4	150	315	3,900	469	2,100	1,784
Hebrew Literary Association of Cambridge and Somerville.	1,000	–	–	–	–	–	–	200	–	1,000	200	1,400	1,500
Hebrew School, Talmud Torah, .	15,100	1,800	–	–	–	–	–	500	–	16,900	500	4,237	5,143
Helping Hand Temporary Home for Destitute Jewish Children.	12,500	–	–	–	–	–	–	–	–	12,500	–	225	237
Henry O. Peabody School for Girls, .	–	–	91,400	–	27,300	178,590	–	2,000	1,508	–	300,798	–	–
Hill Institute, ...	4,700	3,380	32,995	2,000	26,150	230,100	1,600	800	1,510	8,080	295,155	16,144	14,920
Hillcrest Surgical Hospital, . .	–	–	–	–	–	–	–	5,000	3,000	–	8,000	35,032	34,161
Hingham Public Library, . . .	11,000	–	–	–	25,784	3,995	3,234	15,000	94	11,000	48,107	1,932	1,837
Historical Society of Old Newbury, .	10,000	–	–	–	–	–	4,894	10,000	–	10,000	14,894	400	1,107
Hitchcock Free Academy, . .	12,300	–	48,600	–	12,158	23,968	556	5,000	1,632	12,300	91,914	5,492	4,978
Holy Family Catholic Association of Springfield.	100,000	5,700	–	–	–	–	–	3,000	372	105,700	3,372	24,153	24,080
Holy Family Institute, ...	9,800	–	–	–	–	–	–	300	–	9,800	300	–	–
Holy Ghost Hospital for Incurables, .	180,000	–	–	–	–	–	7,800	5,000	–	180,000	12,800	44,012	43,535
Holy Name Catholic Association, .	42,500	3,700	–	–	–	–	–	3,000	440	46,200	3,440	12,117	12,111
Holy Trinity Catholic School and Society.	45,600	1,000	–	–	–	–	–	3,300	–	46,600	3,300	9,018	9,018
Home Association for Aged Colored People.	2,000	–	–	–	–	–	271	300	–	2,000	571	617	600
Home for Aged Colored Women, .	20,000	–	8,000	–	1,140	136,040	10,000	[1] –	3,427	20,000	158,607	9,047	8,465
Home for Aged Couples, Boston, .	203,100	–	–	1,100	69,000	623,900	15,000	–	74,000	203,100	783,000	164,000	30,000
Home for Aged Men, Boston, . .	50,000	138,700	111,825	570	183,715	278,390	25,375	20,000	9,059	188,700	628,934	42,598	44,523
Home for Aged Men and Women in Framingham.	30,000	–	22,873	783	75	–	1,800	2,500	977	30,000	29,008	14,735	17,301

[1] Unknown.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Home for Aged Men in Worcester,	$19,000	–	$13,600	–	$18,451	$82,581	$25,419	–	$37	$19,000	$140,088	$8,648	$3,581
Home for Aged Women, Boston,	200,612	$29,000	52,100	$13,872	279,918	520,880	1,600	$7,621	5,083	229,612	881,074	53,371	[1] 57,194
Home for Aged Women in the City of Worcester, Trustees of the,	48,000	–	65,105	20,210	22,602	63,985	4,656	1,700	3,944	48,000	182,202	16,727	10,697
Home for Destitute Catholic Children,	140,000	–	350	–	6,960	85,551	7,082	–	7,037	140,000	106,980	58,354	58,137
Home for Jewish Children,	92,000	–	–	–	–	–	–	5,000	134	92,000	5,134	26,295	26,161
Hospital Cottages for Children,	76,800	–	–	–	54,256	246,250	33,107	5,000	11,637	76,800	350,250	40,640	35,538
House of Mercy,	210,000	–	18,550	16,050	104,575	189,550	15,588	40,000	12,545	210,000	396,858	164,975	153,430
House of the Angel Guardian, Trustees of the.	176,400	200	–	–	100	–	–	68,975	–	176,600	69,075	58,928	62,332
House of the Good Samaritan,	244,134	6,700	5,500	–	45,160	249,000	–	10,000	4,220	250,834	313,880	26,822	26,372
House of the Good Shepherd,	405,000	–	–	–	–	–	–	31,400	37,061	405,000	68,461	110,553	73,492
Howard Benevolent Society,	–	3,200	48,675	8,960	60,737	126,976	3,057	–	15,438	3,200	263,843	22,681	21,584
Howland Fund for Aged Women, Trustees of the.	–	–	–	–	11,965	39,000	566	–	2,379	–	53,910	2,726	2,521
Hunt Asylum for Destitute Children,	–	4,000	3,500	–	4,625	6,640	14,502	–	119	4,000	29,386	5,275	1,808
Idau Lütto Temperance Society,	2,700	–	–	–	–	–	–	300	–	2,700	300	934	336
Immaculate Conception Educational Association.	71,000	–	–	–	–	–	–	–	10,500	71,000	10,500	7,586	7,090
Immaculate Conception Parish Schools of Indian Orchard.	20,000	–	–	–	–	–	–	750	–	20,000	750	–	3,000

Immaculate Conception Parochial School, Trustees of, Malden.	125,000	20,000	–	–	–	–	–	5,000	–	145,000	5,000	14,317	14,317
Immaculate Conception's Parochial School, Fitchburg.	12,900	–	–	–	–	–	–	500	–	12,900	500	1,917	1,917
Immigrants' Home, ...	34,300	–	–	–	–	–	–	1,500	–	34,300	1,500	22,897	35,486
Industrial Aid Society, . . .	–	–	4,300	–	–	56,050	–	–	1,027	–	61,377	4,196	4,410
Industrial House Charities, . .	25,400	1,600	4,000	–	–	21,000	4,574	–	1,360	27,000	30,934	12,160	11,184
Industrial School for Crippled and Deformed Children.	193,800	–	–	–	–	294,945	–	5,000	7,357	193,800	307,302	59,986	59,905
Industrial School for Girls, . .	19,400	–	–	6,225	66,361	55,880	–	1,200	245	19,400	129,911	8,398	7,742
Infants' Hospital, ...	167,900	7,000	15,000	–	40,845	37,815	24,409	3,000	3,431	174,900	124,500	11,544	15,842
Institution of the Little Sisters of the Poor.	164,000	–	–	–	–	–	–	9,000	6,363	164,000	15,363	23,713	24,609
Instructive District Nursing Association.	10,917	–	3,000	–	55,962	101,289	–	–	6,616	10,917	166,867	54,044	52,220
Insurance Library Association of Boston.	–	–	–	–	–	20,000	–	–	1,565	–	21,565	7,408	5,539
International Young Men's Christian Association Training School.	312,100	2,000	34,500	–	15,500	69,000	468	46,000	10,904	314,100	176,372	53,540	53,769
Isabella Stewart Gardner Museum in the Fenway, Incorporated.	–	–	–	–	–	–	–	750,000	–	–	750,000	3,525	3,525
Italian Catholic Cemetery Association,	50,000	–	–	–	–	–	–	–	922	50,000	922	–	–
Jaffna College Funds, Trustees of, .	–	–	–	–	154,003	62,825	1,057	–	4,797	–	222,682	9,974	3,374
Jamaica Plain Dispensary, . .	–	3,819	–	1,888	6,379	7,924	–	–	589	3,819	16,780	1,063	433
Jamaica Plain Neighborhood House Association.	3,650	–	–	–	–	1,795	682	400	2,384	3,650	5,261	5,549	3,196
James Arnold Fund, Trustees of the, .	–	–	–	1,188	36,060	83,255	447	–	2,215	–	123,165	6,385	6,046
James W. Hale Fund, Trustees of, .	–	–	34,030	–	–	–	–	–	1,298	–	35,328	1,737	1,726
John Howard Industrial Home, . .	17,500	–	–	–	14,383	–	2,006	5,016	2,364	17,500	23,769	32,763	34,440
Jordan Hospital, ...	30,000	–	–	5,880	159,040	35,685	1,300	2,500	7,437	30,000	211,842	21,513	21,231

[1] Excess of expenditures paid from unrestricted legacies.

Abstract of Returns of Property, etc. — Continued.

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Ladies City Mission Society in New Bedford.	$36,000	$1,000	–	$5,500	$900	$2,000	$15,523	$1,200	$241	$37,000	$25,364	$14,878	$14,365
Ladies Union Charitable Society,	175,272	61,523	$31,750	300	4,088	50,000	22,130	10,000	1,883	236,795	120,151	46,129	44,628
Lamson Home.	7,000	–	7,000	–	2,650	400	119	–	46	7,000	10,215	491	450
Lanesville Finnish Workingmen's Association.	7,000	–	–	–	–	–	–	800	50	7,000	850	–	–
Lathrop Home for Aged and Invalid Women in Northampton.	4,000	–	–	–	–	30,590	11,862	300	852	4,000	43,604	3,146	2,977
Laurel Hill Association of Stockbridge,	3,000	–	–	–	6,400	12,300	–	–	–	3,000	18,700	1,512	1,261
Lawrence Home for Aged People,	163,000	2,350	66,350	–	1,750	11,900	13,665	1,000	7,336	165,350	102,001	9,545	6,431
Lawrence Young Men's Christian Association.	154,000	–	–	–	–	–	–	13,000	8	154,000	13,008	22,990	22,981
Lawrence Young Women's Christian Association.	27,030	7,000	–	–	–	1,000	6,506	2,522	444	34,030	10,472	20,911	20,076
Leland Home for Aged Women,	21,000	–	12,600	150	–	38,000	1,762	2,000	322	21,000	54,834	3,325	2,364
Leominster Home for Old Ladies,	10,575	8,000	45,250	3,500	–	–	11,167	–	2,893	18,575	62,810	2,952	2,862
Lilly Library Association,	12,000	–	–	–	–	–	–	5,000	168	12,000	5,168	616	652
Lincoln House Association,	102,000	–	–	–	6,071	–	–	3,000	5,586	102,000	14,657	29,898	18,241
Little Franciscan Sisters of Mary.	80,227	1,200	–	–	–	–	–	5,520	3,129	81,427	8,649	28,569	25,440
Longfellow Memorial Association,	–	–	–	–	–	20,260	–	–	1,245	–	21,505	884	16
L'Orphelinat Franco-Americain,	97,200	3,500	–	–	–	–	–	10,000	3,000	100,700	13,000	17,421	17,228

Louisa May Alcott Memorial Association.	3,500	–	–	–	–	–	–	100	821	3,500	921	1,463	1,077
Lowell Art Association,	9,250	–	–	–	–	–	–	500	236	9,250	736	1,137	1,127
Lowell Corporation Hospital,	25,000	–	–	–	–	–	–	5,000	530	25,000	5,530	36,533	36,002
Lowell Day Nursery Association,	13,500	–	–	–	–	54,000	10,546	600	2,510	13,500	67,656	5,339	5,116
Lowell General Hospital,	116,900	–	–	765	26,303	178,255	136,381	12,000	160	116,900	353,864	61,867	45,060
Lowell Textile School, Trustees of the,	413,820	–	–	–	–	–	–	257,657	422	413,820	258,079	69,854	77,877
Lowell Young Men's Christian Association.	250,000	7,000	–	–	–	7,082	321	–	400	257,000	7,803	21,112	20,196
Lutheran Orphans' Home Board, Inc.,	34,400	500	–	–	–	–	–	3,000	–	34,900	3,000	13,006	12,879
Lynn Home for Aged Men,	7,873	5,550	17,300	–	6,614	41,610	9,934	–	546	13,423	76,004	18,880	18,838
Lynn Home for Aged Women,	20,000	4,100	48,766	–	–	75,035	1,037	2,193	1,380	24,100	128,411	6,092	5,910
Lynn Hospital,	133,440	20,020	15,065	2,420	25,459	101,535	1,691	7,689	9,077	153,460	162,936	38,418	35,208
Maccabees, The,	3,500	–	3,000	–	–	–	58	1,000	65	3,500	4,123	750	700
Magnolia Library Association,	7,500	–	–	–	–	–	–	2,200	705	7,500	2,905	1,343	1,356
Major How Post G. A. R. Association,	15,350	–	–	–	–	–	724	–	21	15,350	745	2,340	2,461
Malden Home for Aged Persons,	44,000	8,000	2,000	–	–	41,425	2,749	–	1,473	52,000	47,647	7,904	8,036
Malden Hospital,	100,230	5,500	82,350	–	31,155	159,560	500	10,000	2,865	105,730	286,430	46,826	43,632
Malden Industrial Aid Society,	25,500	–	–	–	–	28,710	5,405	–	273	25,500	34,388	3,229	3,274
Malden Public Library,	225,138	4,850	–	–	–	359,000	3,675	102,455	–	229,988	465,130	31,915	27,764
Malden Young Men's Christian Association.	100,000	3,500	–	–	–	5,000	6,780	3,000	31	103,500	14,811	14,022	14,280
Marine Society at Newburyport in New England.	–	–	–	200	700	–	–	–	462	–	1,362	73	331
Marine Society at Salem in New England.	–	27,000	–	5,800	13,806	44,300	3,894	–	826	27,000	68,626	11,576	10,115
Marist Fathers of Boston,	77,400	3,200	–	–	–	–	–	1,500	–	80,600	1,500	–	–

Abstract of Returns of Property, etc. — Continued.

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Martha Goulding Pratt Memorial,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Martha's Vineyard Chapter D. A. R. Historical Society.	$1,100	–	–	–	–	–	–	$6,000	–	$1,100	$6,000	$75	$73
Masonic Education and Charity Trust,	–	–	–	–	–	$542,110	$3,753	–	$11,356	–	557,219	23,395	12,549
Massachusetts Agricultural College,	757,780	–	–	–	–	–	–	354,322	40,158	757,780	394,480	495,756	486,811
Massachusetts Association for Promoting the Interests of the Adult Blind.	15,900	–	–	–	–	–	–	1,000	4,149	15,900	5,149	12,145	7,995
Massachusetts Association of Women Workers' Corporation.	3,500	–	–	–	–	–	–	1,000	85	3,500	1,085	1,624	1,539
Massachusetts Babies Hospital,	32,300	–	–	$7,050	$126,556	10,020	200	500	3,306	32,300	147,632	38,941	39,269
Massachusetts Baptist Charitable Society.	–	–	$17,000	600	–	226,701	1,000	–	5,336	–	250,637	25,480	25,530
Massachusetts Baptist Missionary Society.	–	$8,400	211,050	–	98,399	246,624	1,550	–	8,505	8,400	566,128	48,989	51,196
Massachusetts Bible Society,	28,200	58,000	12,300	63,344	45,831	204,600	–	10,000	14,734	86,200	350,809	44,509	41,507
Massachusetts Branch of the International Order of the King's Daughters and Sons.	4,500	–	–	–	–	–	306	[2] 700	219	4,500	1,225	3,263	3,044
Massachusetts Charitable Eye and Ear Infirmary.	563,340	–	–	9,000	147,645	378,719	–	40,000	47,742	563,340	623,106	104,008	109,513
Massachusetts Charitable Fire Society,	–	–	–	–	–	56,157	–	–	2,853	–	59,010	2,229	2,062
Massachusetts Charitable Mechanic Association.	176,000	352,000	–	–	1,000	–	9,166	–	–	528,000	10,166	10,678	12,279
Massachusetts Charitable Society,	–	–	–	32	54,059	103,110	–	–	872	–	158,073	6,857	4,584
Massachusetts College of Osteopathy,	24,000	–	–	–	–	–	–	2,500	–	24,000	2,500	10,000	10,000

Massachusetts College of Pharmacy,	118,300	–	–	–	–	230,500	1,729	37,633	15,005	118,300	284,867	29,123	36,929
Massachusetts Congregational Charitable Society.	–	–	3,500	24,325	138,382	109,391	47,236	–	13,744	–	336,578	14,597	14,171
Massachusetts General Hospital,	4,052,468	3,904,900	94,388	79,800	280,907	485,835	160,000	37,000	116,845	7,957,368	1,254,775	768,495	859,433
Massachusetts Historical Society,	196,000	–	6,000	61,600	110,926	347,500	1,266	–	8,965	196,000	536,257	26,841	24,373
Massachusetts Home for Intemperate Women.	[3] 48,753	–	–	–	–	10,000	–	1,296	1,818	48,753	13,114	16,835	15,057
Massachusetts Home Missionary Society.	–	18,802	17,300	12,058	46,450	142,450	2,439	500	8,367	18,802	229,564	108,801	106,476
Massachusetts Homœopathic Medical Society.	–	–	–	–	–	–	3,354	–	460	–	3,814	5,447	1,632
Massachusetts Horticultural Society,	425,000	9,400	–	–	28,600	243,797	–	50,000	9,999	434,400	332,396	23,049	23,795
Massachusetts Institute of Technology,	4,158,718	415,500	20,500	–	661,802	2,722,342	–	526,912	303,397	4,574,218	4,234,953	652,646	622,089
Massachusetts Medical Benevolent Society.	–	–	2,000	–	3,300	58,500	1,000	–	2,539	–	67,339	5,028	4,519
Massachusetts New Church Union,	79,000	–	34,950	–	–	47,568	949	7,227	3,955	79,000	94,649	14,739	13,200
Massachusetts School for the Feeble-Minded.	763,951	–	–	–	10,000	43,240	–	–	4,958	763,951	58,198	282,000	281,855
Massachusetts Society for Aiding Discharged Convicts.	–	–	–	–	24,373	41,834	814	–	669	–	67,690	4,462	2,201
Massachusetts Society for the Prevention of Cruelty to Animals.	35,000	113,000	16,025	–	177,011	81,726	150,066	1,000	22,392	148,000	448,220	203,719	112,601
Massachusetts Society for the Prevention of Cruelty to Children.	57,180	25	–	–	70,989	235,878	17,756	3,000	39,009	57,205	366,632	82,842	68,490
Massachusetts Temperance Society,	–	–	–	–	8,000	2,500	7,000	–	234	–	17,734	1,010	1,031
Massachusetts Women's Hospital,	–	2,500	26,000	–	980	11,459	4,508	–	600	2,500	43,547	–	–
Mathew Temperance Institute,	19,650	–	–	–	–	–	71	4,510	15	19,650	4,596	1,960	1,883
Medford Historical Society,	5,000	–	–	–	–	–	20	700	115	5,000	835	917	835
Medford Home for Aged Men and Women.	6,100	2,950	–	–	–	–	3,500	300	423	9,050	4,223	2,726	2,580
Memorial Home for the Blind,	9,500	–	–	–	–	7,000	819	–	1,063	9,500	8,882	4,452	4,276
Memorial Hospital,	386,422	–	51,030	120,659	159,730	173,460	–	20,324	7,860	386,422	533,063	70,482	83,679

[1] No return. [2] Par value. [3] Subject to mortgage of $11,000.

Abstract of Returns of Property, etc. — Continued.

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Men's Club House Association of Magnolia.	$30,350	–	–	–	–	–	–	$3,180	–	$30,350	$3,180	$3,505	$3,163
Mercantile Library Association,	11,000	$8,500	–	–	–	–	–	2,500	$389	19,500	2,889	1,954	1,916
Mercy Hospital of Springfield, Mass.,	200,300	–	–	–	–	–	–	–	10,500	200,300	10,500	70,461	70,191
Merrimack Humane Society,	–	–	–	$374	–	–	$14,084	25	37	–	14,520	584	467
Middlesex School,	500,042	–	–	–	$8,900	–	8,652	34,253	6,253	500,042	58,058	83,322	82,090
Milford Hospital,	68,500	–	–	–	1,200	$13,600	1,207	7,000	203	68,500	23,210	17,578	17,417
Millicent Library,	150,000	–	–	–	49,880	–	38,946	10,000	3,378	150,000	102,204	8,585	8,143
Molly Varnum Chapter, Daughters of the American Revolution.	2,500	–	–	–	–	–	154	500	247	2,500	901	1,187	991
Monson Academy, Trustees of,	39,500	–	$13,400	3,000	20,958	70,692	3,263	3,000	1,310	39,500	115,623	15,080	15,640
Monson Free Library and Reading Room Association.	10,000	–	–	–	7,192	39,070	1,255	4,500	558	10,000	52,575	2,452	1,624
Mt. Hermon Boys' School,	841,233	24,357	31,730	–	174,499	400,660	16,650	83,000	20,086	865,590	726,625	169,192	167,448
Mt. Holyoke College, Trustees of,	951,170	–	9,090	48,415	370,259	538,679	20,197	121,402	78,885	951,170	1,186,927	306,921	303,243
Museum of Fine Arts,	2,887,678	190,740	–	–	–	–	–	1,573,327	1,763,214	3,078,418	3,336,541	117,256	150,500
Myron E. Stowell Grand Army Corporation.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Nantucket Cottage Hospital,	6,000	–	–	–	–	–	–	–	2,195	6,000	2,195	3,548	6,406
National Sailors' Home,	54,810	–	4,900	–	88,755	125,117	–	500	22,011	54,810	241,283	14,277	10,453
Needlewoman's Friend Society,	–	–	4,000	–	9,400	38,000	–	700	1,874	–	53,974	7,518	7,840

New Bedford Anti-Tuberculosis Association.	43,290	–	–	–	–	23,000	248	–	481	43,290	23,729	28,147	29,356
New Bedford Children's Aid Society,	–	2,193	–	26,630	26,475	154,768	3,123	–	1,035	2,193	212,031	43,831	42,796
New Bedford Day Nursery, . .	18,500	–	–	–	766	17,989	535	1,500	427	18,500	21,217	7,307	7,893
New Bedford Home for Aged, . .	15,000	–	2,000	–	12,410	12,952	9,586	3,665	953	15,000	41,566	1,611	1,773
New Bedford Port Society, . .	9,630	–	–	–	31,850	4,000	1,350	250	911	9,630	38,361	2,991	1,894
New Bedford Port Society, Ladies Branch.	–	4,100	–	–	11,370	19,050	10,573	–	–	4,100	40,993	2,581	2,580
New Bedford Teachers' Benefit Association.	–	–	–	–	–	–	647	–	181	–	828	383	269
New Bedford Textile School, . .	180,970	–	–	–	–	3,000	–	100,166	8,421	180,970	111,587	52,655	52,398
New Bedford Women's Reform and Relief Association.	4,600	–	–	–	–	–	10,580	200	–	4,600	10,780	850	802
New Bedford Young Men's Christian Association.	125,000	–	–	–	2,610	500	440	5,000	112	125,000	8,662	29,984	30,205
New Bedford Young Women's Christian Association.	18,632	–	–	–	–	–	–	4,540	679	18,632	5,219	14,478	14,669
New Church Institute of Education,	75,000	–	20,000	–	8,657	10,395	940	7,250	1,255	75,000	48,497	10,140	12,956
New England Baptist Hospital, .	48,000	9,600	–	–	–	11,000	–	7,500	6,731	57,600	25,231	49,455	49,223
New England Branch of the Women's Foreign Missionary Society of the Methodist Episcopal Church.	–	–	–	–	700	13,324	1,494	400	–	–	15,918	55,072	65,945
New England Christian Association,	15,000	–	–	–	–	–	12	500	507	15,000	1,019	1,693	1,691
New England Conservatory of Music,	594,360	31,200	–	–	–	7,000	–	104,311	19,655	625,560	130,966	297,114	260,998
New England Deaconess Association,	250,000	34,800	8,000	–	–	55,217	3,688	14,000	26,073	284,800	106,978	84,134	86,860
New England Historic Genealogical Society.	170,000	33,400	59,800	–	7,425	83,962	1,277	105,505	14,788	203,400	272,757	168,562	155,512
New England Hospital for Women and Children.	389,900	56,100	108,575	–	132,280	301,570	70,754	4,000	32,238	446,000	649,417	73,643	94,046
New England Moral Reform Society, .	88,332	–	12,000	–	3,190	14,954	2,733	6,500	503	88,332	39,880	15,863	13,484
Newburyport Bethel Society, . .	–	–	–	1,405	–	–	3,233	–	35	–	4,673	411	306

[1] No return.

Abstract of Returns of Property, etc. — Continued.

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Newburyport Homœopathic Hospital,	$23,645	–	–	$9,440	–	$9,595	$12,200	$2,277	$117	$23,645	$33,629	$8,994	$12,125
Newburyport Howard Benevolent Society.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Newburyport Society for the Relief of Aged Females.	20,500	$3,100	$16,700	3,446	$4,166	68,449	59,800	2,000	1,795	23,600	156,356	5,726	6,395
Newburyport Society for the Relief of Aged Men.	15,821	1,000	–	5,822	–	24,475	29,799	500	1,322	16,821	61,918	3,082	3,723
Newburyport Soldiers and Sailors Memorial Hall Association.	9,000	–	–	–	–	–	–	–	–	9,000	–	600	600
Newburyport Young Men's Christian Association.	40,000	–	–	–	–	–	2,000	3,000	43	40,000	5,043	4,810	5,067
Newton Catholic Club, ...	21,900	–	–	–	–	–	–	4,000	326	21,900	4,326	9,512	9,185
Newton Hospital, ...	205,700	–	–	–	1,000	132,137	450	60,000	8,579	205,700	202,166	85,526	88,425
Newton Theological Institution, .	217,750	5,081	30,050	1,250	151,770	665,883	2,231	15,000	14,848	222,831	881,032	47,290	61,811
Newton Young Men's Christian Association.	136,198	–	–	–	–	–	100	12,515	–	136,198	12,615	19,194	18,879
Nickerson Home for Children, . .	12,000	–	5,000	–	–	–	9,440	1,000	807	12,000	16,247	5,791	5,526
Noble Hospital, Trustees of, . .	82,000	–	–	–	–	–	12,288	20,406	10	82,000	32,704	24,460	26,875
North Bennett Street Industrial School.	80,600	–	1,450	–	3,741	6,800	938	8,430	437	80,600	21,796	30,629	30,868
North End Guild of New Bedford, .	–	–	–	6,850	3,987	–	1,505	–	43	–	12,385	1,662	1,619
North Shore Babies' Hospital, . .	12,000	–	–	–	–	–	–	1,500	487	12,000	1,987	6,923	7,953
North Worcester Aid Society, . .	1,800	–	–	–	–	–	50	250	–	1,800	300	203	175
Northfield Seminary, ...	981,750	62,618	8,000	–	179,934	278,180	670	99,000	14,534	1,044,368	580,318	108,579	122,665

Notre Dame Academy,	395,000	–	–	–	–	–	–	13,000	–	395,000	13,000	49,279	45,932
Notre Dame Normal Institute,	55,000	–	–	–	–	–	–	600	1,200	55,000	1,800	9,950	9,815
Notre Dame of Seven Dolors Parochial School.	37,000	–	–	–	–	–	–	3,000	–	37,000	3,000	3,812	3,812
Notre Dame Training School,	45,000	–	45,000	–	–	–	–	5,000	–	45,000	50,000	17,581	16,313
Odd Fellows Home of Massachusetts,	150,000	–	–	–	520	73,825	20,877	10,000	17,544	150,000	122,766	27,676	24,004
Old Concord Chapter of the D. A. R.,	3,650	–	–	–	–	–	116	–	30	3,650	146	1,569	1,662
Old Dartmouth Historical Society,	50,000	–	–	2,878	–	4,130	–	–	–	50,000	7,008	849	958
Old Ladies' Home, Lowell,	50,000	–	1,400	960	41,543	60,250	15,334	1,000	792	50,000	121,279	6,421	8,515
Old Ladies' Home Association, Haverhill.	25,000	–	2,500	–	687	84,715	11,888	4,000	540	25,000	104,330	10,672	7,233
Old South Association in Boston,	1,441,400	–	–	–	16,899	4,550	–	3,000	20,674	1,441,400	45,123	42,314	4,965
Old South Historical Society,	–	–	–	–	–	–	203	600	32	–	835	351	117
Oliver Ditson Society for the Relief of Needy Musicians.	–	–	34,000	–	–	–	–	–	638	–	34,638	1,648	1,020
Oneset Harvest Moon Society,	1,200	450	–	–	–	–	–	500	55	1,650	555	210	154
Order of St. Anne,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Our Lady of Mt. Carmel School Association.	25,000	–	–	–	–	–	–	3,000	–	25,000	3,000	–	2,788
Parochial School Association of Our Lady.	135,000	–	–	–	–	–	–	15,000	–	135,000	15,000	10,059	10,059
Paul Revere Memorial Association,	11,000	–	–	–	–	–	–	2,000	29	11,000	2,029	965	1,183
Peabody Academy of Science, Trustees of.	90,200	76,700	–	–	43,332	121,744	1,000	20,000	8,214	166,900	194,290	16,296	13,174
People's Institute of Northampton,	63,768	–	–	–	–	–	21,904	3,201	385	63,768	25,490	7,254	8,721
Perkins Institution and Massachusetts School for the Blind.	1,180,158	574,600	14,000	–	393,370	1,091,812	–	142,384	65,420	1,754,758	1,706,986	221,172	178,014
Permanent Peace Fund, Trustees of the.	–	80,600	–	–	7,622	19,900	3,426	–	1,617	80,600	32,565	5,710	2,102
Peter Bent Brigham Hospital,	1,408,256	2,650,700	192,450	3,330	559,343	928,990	200,000	49,589	474,170	4,058,956	2,407,872	240,749	37,632

[1] No return.

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Phillips Academy, Trustees of,	$697,200	$108,350	$31,987	$4,072	$109,530	$434,348	$3,560	$117,000	$17,374	$805,550	$717,871	$216,442	$214,462
Pilgrim Society,	72,000	–	–	–	–	–	1,982	–	919	72,000	2,901	3,813	3,523
Pine Grove Cemetery, Proprietors of the.	2,050	–	–	–	3,000	48,000	4,308	–	–	2,050	55,308	4,358	4,434
Pittsfield Anti-Tuberculosis Association.	7,500	–	–	–	–	–	5,000	100	–	7,500	5,100	18,401	11,664
Pittsfield Young Men's Christian Association.	207,126	1,185	10,300	–	36,816	500	–	16,441	1,218	208,311	65,275	41,741	41,692
Playground and Social Service League,	–	–	–	–	–	–	–	–	84	–	84	526	524
Plummer Farm School of Reform for Boys.	15,000	–	–	9,100	36,880	93,700	11,000	–	1,839	15,000	152,519	9,123	9,280
Plymouth Fragment Society,	–	–	–	300	500	6,000	10,000	–	–	–	16,800	925	925
Plymouth Public Library,[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Pocumtuck Valley Memorial Association.[1]	–	–	–	–	–	–	–	–	–	–	–	–	–
Portuguese Beneficent Association of St. Peters Inc.	1,000	–	–	–	–	–	348	200	–	1,000	548	340	261
Post No. 68 G. A. R. Corporation,	4,500	–	–	–	–	–	–	2,000	52	4,500	2,052	1,364	1,312
Pratt Free School,	4,000	2,000	–	–	13,975	27,240	–	500	971	6,000	42,686	2,173	2,467
Prospect Union Association,	40,400	2,000	–	–	5,107	6,630	2,000	–	–	42,400	13,737	–	–
Protectory of Mary Immaculate,	119,900	–	–	–	–	–	5,620	5,000	–	119,900	10,620	–	–
Public Reservations, Trustees of,	2,500	–	–	–	–	8,150	–	–	402	2,500	8,552	404	1,105
Putnam Free School,	–	–	700	4,123	1,600	101,300	–	–	513	–	108,236	4,751	3,552

Quinsigamond's Val Lodge I. O. G. T.,	4,300	–	–	–	–	–	–	400	107	4,300	507	612	587
Radcliffe College, ...	950,500	142,000	–	4,740	512,805	658,330	80,894	80,000	61,396	1,092,500	1,398,165	164,448	154,977
Ray Memorial Association, . .	150,000	–	–	–	–	–	–	–	–	150,000	–	–	4,000
Refuge in the City of Boston, . .	45,000	–	–	–	5,500	29,032	–	1,000	1,798	45,000	37,330	4,279	3,471
Rehoboth Antiquarian Society, . .	–	600	1,200	–	500	–	1,256	6,263	–	600	9,219	1,757	1,697
Religious of Christian Education Inc.,	24,000	–	–	–	–	–	–	2,000	–	24,000	2,000	2,500	2,500
Riverside Alliance, Trustees of, . .	8,000	–	–	–	–	–	–	–	33	8,000	33	–	–
Robert Treat Paine Association, .	30,400	70,800	–	–	–	930	–	–	339	101,200	1,269	7,294	7,283
Rogers Hall, ...	67,970	–	44,955	875	9,813	44,541	6,644	5,000	417	67,970	112,245	67,837	84,583
Roman Catholic Bishop of Fall River,	92,325	–	–	–	–	–	–	–	–	92,325	–	19,144	18,735
Ropes Memorial, Trustees of the, .	32,500	65,600	–	–	33,359	20,000	–	3,800	3,247	98,100	60,406	8,924	20,112
Rotch Traveling Scholarship, Inc., .	–	–	–	–	2,915	62,100	–	–	393	–	65,408	3,351	2,957
Roxbury Charitable Society, . .	12,775	–	–	–	300	56,934	3,853	250	2,104	12,775	63,441	7,442	6,925
Roxbury Female Benevolent Society, .	–	–	–	500	1,600	7,000	–	–	224	–	9,324	611	618
Roxbury Home for Aged Women, .	20,000	5,000	13,200	1,096	28,041	127,422	–	8,000	234	25,000	177,993	10,037	10,319
Royall House Association, . .	8,000	–	–	–	–	–	579	1,000	18	8,000	1,597	761	585
Russell-Hood Trust, Incorporated, .	23,050	1,950	–	–	–	–	–	–	–	25,000	–	150	150
Sacred Heart School Association of Cambridge.	153,300	20,500	–	–	–	–	–	4,170	–	173,800	4,170	4,547	4,547
Sacred Heart School Association of Northampton.	32,000	–	–	–	–	–	–	1,500	–	32,000	1,500	500	1 500
Sacred Heart School Corporation of Brockton.	5,450	–	–	–	–	–	–	–	2,000	5,450	2,000	927	[2] 2,523
Sacred Heart Society of Springfield,	152,700	15,000	–	–	–	–	–	6,000	–	167,700	6,000	28,492	28,492

[1] No return.

[2] Difference paid by parish.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Sacred Heart Temperance Association,	–	$1,000	–	–	–	–	–	$1	$356	$1,000	$357	$110	$1,026
Sailors Snug Harbor of Boston, . .	$40,000	8,200	$11,500	–	$46,200	$200,000	$5,000	–	8,136	48,200	270,836	13,114	12,252
St. Aloysius Parochial School, . .	22,500	–	–	–	–	–	–	1,400	–	22,500	1,400	1,303	2,089
St. Anne's Educational and Religious Association.	22,000	–	–	–	–	–	–	–	–	22,000	–	–	–
St. Anne's French Canadian Orphanage.	49,000	–	–	–	–	–	–	3,000	1,250	48,500	4,250	16,756	16,245
St. Anne's School, Lawrence, . .	65,000	6,000	–	–	–	–	–	4,500	–	71,000	4,500	7,200	14,000
St. Anne's Schools of Webster, . .	17,800	–	–	–	–	–	–	2,000	–	17,800	2,000	3,000	3,000
St. Anthony's Schools of Worcester, .	50,750	26,000	–	–	–	–	–	500	–	76,750	500	–	3,300
St. Bernard's Parish School Association.	59,000	–	–	–	–	–	–	3,000	–	59,000	3,000	6,972	6,972
St. Charles School Corporation, .	67,348	–	–	–	–	–	–	1,725	–	67,348	1,725	25	9,180
St. Columbkille's Parochial School, .	77,900	–	–	–	–	–	–	15,000	–	77,900	15,000	205	8,533
St. Elizabeth's Hospital, . . .	156,800	48,800	–	–	–	–	98,591	7,000	9,069	205,600	114,660	73,925	27,139
St. Eulalia's School Corporation, .	70,500	–	–	–	–	–	–	2,000	–	70,500	2,000	11,000	11,000
St. Francis de Sales School Association,	89,000	–	–	–	–	–	–	4,000	–	89,000	4,000	5,218	8,032
St. James Educational Association, .	205,925	–	–	–	–	–	–	17,950	–	205,925	17,950	–	–
St. James Educational Institute, .	77,100	–	–	–	–	–	–	4,500	–	77,100	4,500	4,090	4,090
St. James School Association, . .	16,000	–	–	–	–	–	–	–	–	16,000	–	1,998	1,998

St. John's Hospital,	80,000	–	–	–	–	–	1,000	2,500	1,683	80,000	5,183	51,628	62,702
St. John's Literary Institute,	24,700	14,700	–	–	–	–	2,200	2,500	900	39,400	5,600	–	–
St. John's School Association,	20,000	900	–	–	–	–	–	500	–	20,900	500	2,257	2,257
St. John's Schools of Worcester,	104,000	60,500	–	–	–	–	–	2,500	–	164,500	2,500	–	–
St. Joseph's Catholic Total Abstinence Society of Waltham.	2,600	2,600	–	–	–	–	–	500	–	5,200	500	700	765
St. Joseph's Educational Association of Fitchburg, Mass.	59,850	–	–	–	–	–	–	2,000	–	59,850	2,000	2,000	2,000
St. Joseph's Educational Association of Pittsfield.	150,000	–	–	–	–	–	–	5,000	–	150,000	5,000	6,639	6,639
St. Joseph's Educational Institute of Lynn.	120,000	–	–	–	–	–	–	7,000	–	120,000	7,000	[1] 927	6,651
St. Joseph's Educational Institute of Salem.	102,000	10,400	–	–	–	–	–	6,000	1,068	112,400	7,068	11,240	10,172
St. Joseph's Home,	18,000	–	–	–	–	–	–	5,806	2,000	18,000	7,806	–	–
St. Joseph's Institute, Trustees of,	30,500	–	–	–	–	–	–	12,000	–	30,500	12,000	6,026	6,026
St. Joseph's Parochial School Society, Waltham.	95,000	–	–	–	–	–	–	5,400	–	95,000	5,400	16,481	16,481
St. Joseph's School, Somerville,	122,800	–	–	–	–	–	–	23,150	11,178	122,800	34,328	16,270	16,270
St. Joseph's School Association of Haverhill.	67,850	–	–	–	–	–	–	2,600	–	67,850	2,600	–	–
St. Joseph's School Association of Springfield.	45,375	6,650	–	–	–	–	–	–	–	52,025	–	4,308	4,308
St. Joseph's Schools of Webster,	9,500	5,600	–	–	–	–	–	1,000	–	15,100	1,000	1,000	1,000
St. Joseph's Temperance Association of Lynn.	15,000	–	–	–	–	–	–	2,000	160	15,000	2,160	1,529	1,466
St. Lawrence Parochial School,	122,600	–	–	–	–	–	–	–	–	122,600	–	7,200	7,200
St. Louis de Gonzague School,	5,600	9,000	–	–	–	–	–	3,000	–	14,600	3,000	–	–
St. Louis Parochial Schools of Lowell,	60,000	–	–	–	–	–	–	2,000	–	60,000	2,000	2,400	3,500
St. Louis Schools of Webster,	19,200	25,000	–	–	–	–	–	2,500	–	44,200	2,500	2,500	2,500
St. Luke's Home for Convalescents,	27,819	–	4,800	$1,212	16,156	135,070	2,070	–	16,647	27,819	175,955	12,342	10,641

[1] Balance paid by parish.

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
St. Luke's Hospital of New Bedford,	$405,057	–	$10,000	$18,310	$24,414	$314,735	$1,799	–	$9,720	$405,057	$378,978	$63,807	$68,951
St. Margaret's School Corporation, .	96,400	–	–	–	–	–	–	$7,000	–	96,400	7,000	–	4,000
St. Mark's School, Trustees of, . .	210,000	$3,000	–	–	6,000	44,000	94	5,000	1,904	213,000	56,998	118,300	116,395
St. Mary of the Assumption School Corporation.	90,500	–	–	–	–	–	–	–	–	90,500	–	–	–
St. Mary's Catholic Total Abstinence and Mutual Relief Society.	10,000	–	–	–	–	–	–	600	648	10,000	1,248	2,233	1,584
St. Mary's Catholic Total Abstinence Society.	17,166	–	–	–	–	–	–	1,200	73	17,166	1,273	3,252	3,754
St. Mary's Educational Association, .	79,652	–	–	–	–	–	–	5,000	–	79,652	5,000	[1] 2,596	9,162
St. Mary's Home of New Bedford, .	122,650	–	–	–	–	–	–	–	–	122,650	–	24,462	23,163
St. Mary's Infant Asylum and Lying-in Hospital.	127,800	–	–	–	–	–	–	2,000	2,904	127,800	4,904	65,713	67,822
St. Mary's Parochial School, Cambridgeport.	268,100	10,200	–	–	–	–	–	5,000	708	278,300	5,708	393	–
St. Mary's Parochial School Association of Milford.	63,600	–	–	–	–	–	–	2,500	–	63,600	2,500	–	–
St. Mary's School Corporation, . .	70,000	–	–	–	–	–	–	1,200	–	70,000	1,200	–	7,829
St. Mary's School Society of Lawrence,	243,300	–	–	–	–	–	–	5,000	–	243,300	5,000	–	–
St. Matthew's School Association of Springfield.	14,300	–	–	–	–	–	–	1,900	–	14,300	1,900	8,088	8,088
St. Michael's Catholic Association, .	188,000	42,500	38,000	–	–	–	–	2,500	–	230,500	40,500	[2] 1,250	8,880
St. Michael's Parochial Schools of Lowell, Mass.	21,150	7,220	–	–	–	–	–	2,000	–	28,370	2,000	3,500	3,500

St. Michael's School Association of Northampton.	85,000	–	–	–	–	–	–	1,250	–	85,000	1,250	4,753	5,023
St. Patrick Educational Society, Boston.	80,500	30,000	–	–	–	–	–	5,000	–	110,500	5,000	9,034	9,034
St. Patrick's Educational Association, Brockton.	27,250	–	–	–	–	–	–	3,050	–	27,250	3,050	4,533	4,533
St. Patrick's Educational Association of Lynn.	–	–	–	–	–	–	–	–	–	–	–	3,565	3,565
St. Patrick's Female Academy, . .	94,400	–	–	–	–	–	2,127	7,100	–	94,400	9,227	17,582	19,116
St. Patrick's Home of Lowell, . .	50,000	–	–	–	–	–	–	3,500	3,139	50,000	6,639	9,979	8,973
St. Patrick's Parochial Schools of Lowell, Mass.	54,100	–	–	–	–	–	–	3,000	–	54,100	3,000	5,000	5,000
St. Patrick's Total Abstinence Association of Brockton.	40,100	–	–	–	–	–	–	–	600	40,100	600	27,978	27,378
St. Paul's Catholic School Association of Cambridge.	163,200	–	–	–	–	–	–	5,000	–	163,200	5,000	–	–
St. Paul's School of Worcester, . .	62,100	–	–	–	–	–	–	4,000	–	62,100	4,000	31,006	31,006
St. Peter and Paul School Association,	84,200	–	–	–	–	–	–	3,000	–	84,200	3,000	7,905	7,905
St. Peter's Orphan Asylum, . .	68,000	–	–	–	–	–	–	1,000	–	68,000	1,000	4,510	5,905
St. Peter's Parish Hall Corporation,	64,600	–	–	–	–	–	–	–	1,000	64,600	1,000	–	–
St. Peter's Parochial School of Waltham.	44,000	–	–	–	–	–	–	400	–	44,000	400	609	2,845
St. Peter's School Corporation, . .	50,000	–	–	–	–	–	–	10,000	–	50,000	10,000	9,000	9,000
St. Stephen's Settlement in Boston, Trustees of.	31,431	–	–	–	6,210	13,170	1,167	2,000	898	31,431	23,445	10,534	8,414
St. Thomas' Schools Society, . .	24,000	–	–	–	–	–	–	1,500	–	24,000	1,500	470	700
St. Vincent Hospital of Worcester, Mass.	143,400	–	–	–	–	–	–	10,000	–	143,400	10,000	70,620	70,475
St. Vincent's Orphan Asylum, . .	112,000	–	–	–	–	–	5,894	12,000	3,732	112,000	21,626	16,556	16,588
Salem Athenæum, Proprietors of the,	41,044	–	–	1,200	23,714	20,755	886	10,000	1,068	41,044	57,623	3,089	2,839
Salem East India Marine Society, .	–	–	–	–	8,500	26,000	500	–	–	–	35,000	1,945	1,965
Salem Female Charitable Society, .	–	–	–	1,190	2,139	12,355	7,870	–	282	–	23,836	1,185	1,117

[1] Deficit supplied by collections.

[2] Deficit paid from parish offerings.

Abstract of Returns of Property, etc. — Continued.

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Salem Fraternity,	$10,000	$6,500	–	$5	$12,817	$52,698	$2,744	$200	$5,201	$16,500	$73,665	$4,274	$3,441
Salem Hospital,	218,556	31,475	$3,800	18,070	258,509	251,965	15,542	15,420	1,002	250,031	564,308	56,908	52,528
Salem Seaman's Orphan and Children's Friend Society.	14,000	1,700	1,600	6,127	39,867	99,767	8	–	495	15,700	147,864	9,109	8,568
Salem Young Men's Christian Association.	153,000	66,400	–	–	13,415	76,992	10,193	8,000	1,597	219,400	110,197	97,664	96,048
Salem Young Women's Association,	7,500	–	–	–	–	–	129	1,500	330	7,500	1,959	2,795	2,602
Salvation Army of Massachusetts, Incorporated.	238,000	42,500	–	–	–	–	–	3,715	–	280,500	3,715	153,265	147,427
Sarah Fuller Home for Little Deaf Children.	8,400	–	–	–	–	78,130	3,847	1,000	9,682	8,400	92,659	7,651	6,157
Sarah Gillett Home for Aged People,	31,037	–	–	–	–	3,575	1,481	1,500	48	31,037	6,604	3,738	4,035
School Corporation of Maestre Pie Venerini of Lawrence.	5,350	–	–	–	–	–	–	–	–	5,350	–	–	–
School of Our Holy Redeemer,	152,600	–	–	–	–	–	–	13,000	–	152,600	13,000	20,000	20,000
School of the Holy Family,	75,000	–	–	–	–	–	–	2,000	–	75,000	2,000	2,500	2,500
School of the Holy Name of Jesus,	29,960	–	–	–	–	–	–	4,500	–	29,960	4,500	–	3,902
Scots' Charitable Society,	–	–	7,800	–	1,217	46,657	–	–	2,162	–	57,836	5,903	4,406
Seamen's Widow and Orphan Association.	–	–	–	2,240	22,108	45,698	6,270	–	–	–	76,316	3,769	3,769
Shurtleff Mission to the Children of the Destitute.	7,000	–	21,400	–	11,435	–	–	–	4,711	7,000	37,546	–	–
Simmons Female College,	1,227,665	579,200	–	–	244,050	975,365	25,548	118,680	9,933	1,806,865	1,373,576	304,055	399,161
Sisters Faithful Companions of Jesus,	66,050	–	–	–	–	–	–	1,746	–	66,050	1,746	8,509	8,351

Sisters of Providence,	34,500	–	–	–	–	–	–	7,000	–	34,500	7,000	12,673	12,583
Smith Academy,	23,000	10,000	26,200	15,160	–	9,400	–	1,750	642	33,000	53,152	4,459	2,990
Smith College, Trustees of the,	1,611,000	8,000	135,438	91,670	665,755	502,990	9,028	215,000	13,861	1,619,000	1,633,742	380,318	369,265
Smith's Agricultural School,	75,000	–	–	–	–	–	–	16,200	4,309	75,000	20,509	26,298	23,707
Social Law Library, Proprietors of the,	–	–	–	36,025	32,214	26,675	–	70,000	11,554	–	176,468	24,838	17,486
Society for Ministerial Relief,	–	–	3,000	–	57,874	100,642	–	–	50,079	–	211,595	10,384	9,348
Society for Promoting Theological Education.	–	80,000	1,000	15,637	–	18,353	–	–	3,637	80,000	38,627	6,637	6,858
Society for the Relief of Aged or Disabled Episcopal Clergymen.	–	–	–	–	–	104,000	–	–	1,845	–	105,845	2,515	5,520
Society of Oblate Fathers for Missions among the Poor.	817,625	70,200	–	–	–	–	–	20,470	–	887,825	20,470	5,335	42,972
Society of St. John the Evangelist,	98,100	7,000	–	–	–	–	–	–	–	105,100	–	7,142	7,142
Society of St. Margaret,	75,200	–	–	–	1,586	26,795	–	8,000	477	75,200	36,858	9,778	15,545
Society of St. Vincent de Paul,	23,500	–	–	–	–	–	–	3,500	3,000	23,500	6,500	8,928	8,726
Society of the Augustinian Fathers of the Assumption.	172,600	–	–	–	–	–	–	5,100	700	172,600	5,800	19,850	19,150
Somerville Children's Home and Day Nursery Association.	4,500	–	–	–	–	–	–	–	–	4,500	–	–	–
Somerville Home for the Aged,	13,000	–	15,500	–	29,550	23,000	8,042	500	1,092	13,000	77,684	3,492	3,813
Somerville Hospital,	57,073	–	–	–	–	35,334	2,359	4,345	5,136	57,073	47,174	30,418	26,182
Somerville Young Men's Christian Association.	75,600	–	–	–	–	–	–	9,500	191	75,600	9,691	19,109	20,163
South Boston Day Nursery,	3,000	–	–	–	–	–	100	25	241	3,000	366	1,402	1,165
South End Day Nursery,	15,600	–	–	–	6,280	–	97	500	1,280	15,600	8,157	4,027	3,948
South End House Association,	72,200	–	–	–	7,695	11,730	726	5,000	501	72,200	25,652	37,698	33,275
South End Industrial School,	20,515	–	350	–	2,757	43,000	913	–	1,310	20,515	48,330	9,298	8,489
South End Reading Room Association,	3,500	–	700	–	–	–	258	1,000	127	3,500	2,085	770	596

Abstract of Returns of Property, etc. — Continued.

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Spiritual Fraternity,	$175,000	–	–	–	–	–	–	$15,000	–	$175,000	$15,000	$850	$1,591
Springfield Boys' Club,	70,000	$250	–	–	–	–	$1,519	1,500	$1,006	70,250	4,025	7,172	7,678
Springfield Home for Aged Men,	8,600	7,000	$9,890	–	$10,234	$37,285	27,065	1,000	3,792	15,600	89,266	3,708	3,482
Springfield Home for Aged Women,	75,000	–	71,000	$2,450	65,119	113,188	1,956	–	14,828	75,000	268,541	14,241	13,007
Springfield Home for Friendless Women and Children.	40,000	–	6,400	–	20,963	111,198	4,000	3,500	944	40,000	147,005	8,878	11,635
Springfield Hospital,	384,226	4,000	16,000	–	35,520	165,790	422	5,000	1,229	388,226	223,961	82,988	86,433
Springfield Rescue Mission,	45,000	–	–	–	–	–	–	1,000	–	45,000	1,000	3,945	4,112
Springfield Young Men's Christian Association.	144,000	100,000	2,000	–	11,485	11,700	–	6,500	–	244,000	31,685	38,852	38,852
Springfield Young Women's Christian Association.	134,500	–	11,500	–	9,009	–	2,924	10,000	4,521	134,500	37,954	32,521	28,129
Stephen J. Ryan Camp No. 7, Legion of Spanish War Veterans.	4,600	–	–	–	–	–	–	970	30	4,600	1,000	1,120	1,085
Stickney Fund, Trustees of the,	–	–	–	–	–	33,000	–	–	1,318	–	34,318	907	1,854
Stockbridge Library Association,	6,500	–	–	–	–	7,500	500	–	6,479	6,500	14,479	1,931	1,926
Stone Institute and Newton Home for Aged People.	14,750	7,940	6,500	–	38,842	88,173	–	1,500	3,754	22,690	138,769	7,470	6,601
Summer Street Fire Fund,	–	–	–	–	–	30,814	–	–	2,496	–	33,310	1,251	548
Sunnyside Day Nursery,	9,400	–	–	–	790	12,860	–	–	773	9,400	14,423	19,940	19,166
Sunnyside Inc.,	1,500	–	–	–	–	–	–	500	–	1,500	500	1,000	1,000

Sutton Home for Aged Women in Peabody.	7,966	1,500	–	–	8,418	25,947	6,290	1,000	515	9,466	42,170	2,123	2,170
Swain Free School, Trustees of, . .	20,000	–	3,000	12,504	52,023	154,626	–	–	1,328	20,000	223,481	11,721	8,797
Tatnuck Benevolent, Charitable and Literary Association.	600	–	–	–	–	–	–	–	–	600	–	124	118
Temporary Home and Day Nursery Society.	40,200	–	–	–	10,700	–	21,327	2,628	176	40,200	34,831	6,502	6,337
Thayer Academy, Trustees of, . .	113,000	–	112,825	–	199,407	101,705	400	7,000	53,818	113,000	475,155	21,556	20,671
Theodore Edson Orphanage, . .	25,000	–	–	–	–	15,000	13,379	500	–	25,000	28,879	2,662	2,656
Theodore L. Bonney Post 127, G. A. R. Hall, Trustees of.	3,000	–	–	–	–	–	–	–	–	3,000	–	–	–
Tufts College, Trustees of, . .	932,400	–	146,227	17,050	155,617	227,310	4,681	50,000	56,811	932,400	657,696	269,977	225,587
Union for Good Works in New Bedford,	46,518	–	–	–	6,221	61,238	556	–	1,685	46,518	69,700	8,236	8,162
Union for Home Work in Pittsfield,	7,500	–	–	–	–	2,000	3,878	–	–	7,500	5,878	–	–
Union Hospital, ...	17,350	–	–	–	–	–	–	7,500	9,256	17,350	16,756	27,583	20,208
Union Relief Association of the City of Springfield.	–	–	–	–	–	36,167	10,825	–	1,458	–	48,450	8,245	7,100
Unitarian Sunday School Society, .	–	–	–	–	–	25,839	1,158	–	41	–	27,038	5,373	5,332
United Hebrew Benevolent Association.	–	–	–	–	–	12,430	1,950	–	188	–	14,568	16,834	17,093
United Society of Christian Endeavor,	21,000	–	–	–	–	–	–	14,573	2,653	21,000	17,226	64,156	63,813
Veteran Association of the Lawrence Light Guard of Medford.	85,825	5,856	–	–	–	106,000	–	–	3,963	91,681	109,963	9,955	10,884
Vincent Memorial Hospital, . .	75,628	–	–	–	–	148,505	–	–	1,081	75,628	149,586	15,144	14,479
Wainola Temperance Society, . .	3,100	–	–	–	–	–	175	825	19	3,100	1,019	406	386
Wales Home for Aged Women, . .	21,000	650	1,800	–	140	–	10,270	–	235	21,650	12,445	3,783	4,518
Waltham Baby Hospital, ...	7,500	–	–	–	–	1,000	8,882	500	566	7,500	10,948	3,813	3,402
Waltham Hospital, ...	136,842	–	1,600	372	80,417	114,870	–	6,000	4,826	136,842	208,085	40,515	44,259
Waltham Training School for Nurses Corporation.	45,000	20,000	–	–	24,397	15,595	10,910	1,000	2,895	65,000	54,797	26,177	24,168

Abstract of Returns of Property, etc. — Continued.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Wampatuck Library Association,	$3,140	–	–	–	–	–	–	$530	$73	$3,140	$603	$98	$65
Wareham Free Library,	–	$2,000	–	–	–	–	$3,969	2,000	230	2,000	6,199	1,369	681
Warren Public Library Corporation,	18,000	–	–	–	–	–	12,500	10,500	263	18,000	23,263	1,549	1,285
Washingtonian Home,	67,000	–	$8,500	$4,381	$44,123	$18,019	2,064	–	3,442	67,000	80,529	16,547	15,279
Wellesley College,	2,543,310	173,850	181,250	875	178,927	593,337	2,286	534,500	107,063	2,717,160	1,598,238	664,326	665,131
Wentworth Institute,	687,943	–	–	–	–	194,055	160,000	–	13,059	687,943	367,114	182,420	84,850
Wesleyan Academy, Trustees of the,	198,175	–	–	11,940	6,200	30,524	3,895	20,307	713	198,175	73,579	94,661	90,632
Wesson Maternity Hospital,	206,000	–	–	–	–	15,000	–	12,500	2,988	206,000	30,488	35,588	33,795
Wesson Memorial Hospital,	230,000	–	–	–	–	8,000	–	20,000	250,702	230,000	278,702	33,326	32,923
West Newton Day Nursery,	5,000	–	–	–	–	–	–	1,000	1,609	5,000	2,609	4,669	3,060
West Tisbury Free Public Library,	1,100	–	–	–	–	–	17	1,000	40	1,100	1,057	103	84
Westfield Academy, Trustees of,	1,200	–	3,000	2,500	46,400	57,000	29,014	–	1,425	1,200	[1] 139,339	–	–
Westfield Athenæum,	20,000	–	2,500	–	–	–	22,069	20,000	640	20,000	45,209	6,167	5,936
Westford Academy, Trustees of,	15,400	–	800	3,738	13,991	9,820	5,547	1,000	1,368	15,400	36,264	3,732	3,504
Wheaton College,	320,175	20,450	–	–	48,000	68,700	–	12,000	13,500	340,625	142,200	199,132	164,994
White Fund, Trustees of the,	–	80,000	67,650	5,250	9,000	27,315	12,091	–	6,071	80,000	127,377	7,330	5,309

Whitman G. A. R. Memorial Association.	6,000	–	–	–	–	–	–	–	–	6,000	–	873	741
Whittier Home Association of Amesbury.	1,500	–	–	–	–	–	6,063	300	74	1,500	6,437	457	427
William E. Sargent Athletic Field Corporation.	5,332	–	–	–	–	–	–	–	–	5,332	–	1,340	1,169
Williams College, President and Trustees of.	1,754,108	163,010	28,825	5,400	220,135	968,746	54,956	122,900	9,239	1,917,118	1,410,201	218,550	239,126
Winchester Home for Aged Women,	45,000	32,400	32,500	4,780	27,590	9,377	5,045	–	6,327	77,400	85,619	18,990	13,416
Winsor School, ...	252,430	–	–	–	–	–	–	12,800	29,531	252,430	42,331	74,238	79,747
Woman's Baptist Foreign Missionary Society.	35,177	–	–	–	–	–	–	–	–	35,177	–	168,626	173,313
Woman's Board of Missions, . .	–	–	–	–	5,700	146,500	53,590	–	17,486	–	223,276	194,671	180,432
Woman's Charity Club, . . .	36,600	–	–	–	–	–	2,056	3,000	203	36,600	5,259	3,962	3,758
Woman's Friend Society, . . .	15,500	–	–	1,200	200	19,000	12,148	1,500	504	15,500	34,552	12,633	17,141
Woman's Home Missionary Association.	–	–	–	–	4,187	31,812	20,020	500	25,087	–	81,606	77,011	74,339
Women's Catholic Union of Charlestown.	5,000	–	–	–	–	–	–	1,100	73	5,000	1,173	488	492
Women's Club House Association of Magnolia.	6,939	–	–	–	–	–	–	625	66	6,939	691	734	679
Women's Educational and Industrial Union.	305,000	–	–	–	–	–	–	–	–	305,000	–	3,062	3,060
Worcester Academy, ...	515,900	–	50,400	–	–	27,000	–	20,000	12,343	515,900	109,743	133,633	155,960
Worcester Art Museum, ...	168,450	665,148	263,570	184,015	1,296,152	996,475	17,163	15,228	67,475	833,598	2,840,078	162,970	160,145
Worcester Boys' Club, ...	18,000	–	–	–	13,200	2,000	6,614	1,584	584	18,000	23,982	11,349	9,661
Worcester Children's Friend Society, .	–	–	–	3,360	95,900	61,291	5,243	500	2,532	–	168,826	15,439	15,952
Worcester County Horticultural Society.	120,000	–	–	–	–	–	5,973	8,718	1,102	120,000	15,793	13,801	13,413
Worcester County Mechanics Association.	295,300	9,300	–	–	–	–	3,196	15,000	2,517	304,600	20,713	19,290	18,673
Worcester Domestic Science School, .	8,100	–	4,000	–	–	–	–	2,677	1,000	8,100	7,677	13,200	12,069

[1] Par value.

Abstract of Returns of Property, etc. — Concluded.

Name of Corporation.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Worcester Hahnemann Hospital,	$71,800	–	–	–	–	$4,925	$2,475	–	–	$71,800	$7,400	$12,289	$11,271
Worcester Natural History Society,	30,200	–	–	–	$500	20,250	89	$12,000	$332	30,200	33,171	1,769	1,437
Worcester North Agricultural and Driving Association.	3,500	–	–	–	–	–	1,600	–	11	3,500	1,611	10,029	9,861
Worcester Polytechnic Institute,	441,900	$48,285	$12,000	$22,300	74,200	377,750	–	300,000	26,987	490,185	813,237	107,131	104,974
Worcester Reform Club,	–	–	–	–	–	–	–	300	626	–	926	1,519	878
Worcester Society of Antiquity,	21,700	–	–	–	–	12,004	3,821	–	284	21,700	16,109	1,869	1,535
Working Boys' Home,	120,000	–	–	–	–	–	2,722	25,000	1,046	120,000	28,768	29,553	25,785
World's Christian Endeavor Union,	–	–	–	–	–	–	–	–	781	–	781	7,741	6,960
Worthington Library,	–	600	–	–	–	–	2,027	1,035	–	600	3,062	121	102
Yearly Meeting of Friends for New England.	5,000	–	–	–	–	–	352	900	112	5,000	1,364	1,440	1,327
Young Men's Catholic Temperance Society of Salem.	5,000	–	–	–	–	–	–	2,000	550	5,000	2,550	1,586	1,036
Young Men's Catholic Total Abstinence Society of New Bedford.	–	–	350	–	–	–	900	800	–	–	2,050	4,983	4,182
Young Men's Christian Association of Amesbury, Mass.	14,000	–	–	–	–	–	2,125	1,500	–	14,000	3,625	2,345	2,339
Young Men's Christian Association of Franklin.	33,000	–	–	–	–	–	–	2,000	111	33,000	2,111	3,639	5,473
Young Men's Christian Association of Gloucester, Mass.	59,000	–	–	–	–	–	–	5,700	226	59,000	5,926	11,102	10,866
Young Men's Christian Association of Lynn.	108,400	–	–	–	–	–	–	10,800	3,704	108,400	14,504	28,223	30,629

Young Men's Christian Association of Milford.	8,500	–	–	–	–	–	–	1,200	–	8,500	1,200	–	–
Young Men's Christian Association of Northampton, Massachusetts.	47,500	–	–	–	–	4,700	–	2,500	351	47,500	7,551	7,011	7,010
Young Men's Christian Association of Quincy, Mass.	35,000	–	–	–	–	–	–	4,650	–	35,000	4,650	9,227	8,582
Young Men's Christian Association of Westfield.	9,972	5,682	–	–	–	–	–	–	–	15,654	–	5,924	5,916
Young Men's Christian Association of Worcester.	130,950	32,450	300	–	7,500	–	4,500	1,000	986	163,400	14,286	36,402	46,155
Young Men's Library Association, .	20,000	–	–	–	–	–	2,722	18,000	411	20,000	21,133	2,566	2,341
Young Women's Building Association,	3,500	–	–	–	–	–	5,174	300	113	3,500	5,587	3,672	3,526
Young Women's Christian Association, Lowell.	61,694	–	–	–	–	4,864	3,971	5,972	57	61,694	14,864	22,455	22,402
Young Women's Christian Association of Newburyport.	4,700	–	–	300	–	578	1,039	–	483	4,700	2,400	4,641	4,292
Young Women's Christian Association of Worcester.	115,600	–	–	–	5,344	15,280	5,282	8,343	6,068	115,600	40,317	45,772	41,547
	$86,287,983	$24,237,626	$8,274,930	$2,177,252	$23,440,117	$63,796,836	$4,708,941	$12,589,757	$6,502,123	$110,525,609	$121,489,956	$25,700,057	$23,869,828

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Corporations Subject to Franchise Taxes

Under Acts of 1909, Chapter 490, Part III.

Published in Accordance with Acts of 1909, Chapter 490, Part III., Section 4.

Issued by the

TAX COMMISSIONER

for the use of assessors.

January, 1913.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 Post Office Square.
1913.

Approved by
The State Board of Publication.

Corporations Subject to Franchise Taxes

Under Acts of 1909, Chapter 490, Part III.

Corporations existing under Authority of this Commonwealth December 31, 1912, and subject to Taxation under Chapter 490, Part III., Acts of 1909.

A. A. Coburn Company, The, Worcester. 1903, c. 437.

A. A. Dufault, Inc., Spencer. 1903, c. 437.

A. A. Forster Co., Natick. 1903, c. 437.

A. A. Ordway Company, Haverhill. 1903, c. 437.

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A. and A. Supply Company, The, Boston. 1903, c. 437.

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A. B. Currier Co., The, Boston. 1903, c. 437.

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A. F. Marston Company, Lynn. 1903, c. 437.

A. F. Mentzer Company, Boston. 1903, c. 437.

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A. F. Ross & Company, Incorporated, Newburyport. 1903, c. 437.

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A. Lord & Company Incorporated, Chelsea. 1903, c. 437.

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Abbot Worsted Company, Westford. Pub. Stat., c. 106.

Abbotsford Worsted Company, Clinton. 1903, c. 437.

Abbott's Menthol Plaster Company, Worcester. Pub. Stat., c. 106.

Abington-Whitman Ice Company, Abington. 1903, c. 437.

Abrasive Sand Company, The, Adams. 1903, c. 437.

Absorbentene Company, The, Waltham. 1903, c. 437.

Acme Company Incorporated, Holbrook. 1903, c. 437.

Acme Granolithic Company, Boston. 1903, c. 437.

Acme Heel Company, Brockton. 1903, c. 437.

Acme Manufacturing Company, Boston. 1903, c. 437.

Acme Motor Car Co., Worcester. 1903, c. 437.

Acme Oil Engine Company, Boston. 1903, c. 437.

Acme Register Company, Somerville. 1903, c. 437.

Acme Service Company, Boston. 1903, c. 437.

Acme Torsion Spring Company, Boston. 1903, c. 437.

Acme White Lead and Color Works, Boston. 1903, c. 437.

Acoaxet Water Supply Company, Westport. 1903, c. 185.

Acton Farms Milk Company, Somerville. 1903, c. 437.

Acushnet Co-operative Association, New Bedford. 1866, c. 290.

Acushnet Mills Corporation, New Bedford. 1870, c. 224.

Acushnet Process Company, Acushnet. 1903, c. 437.

Acushnet Saw Mills Company, Acushnet. 1903, c. 437.

Adam Geibel Music Company, Boston. 1903, c. 437.

Adams-Atwood Company, Haverhill. 1903, c. 437.

Adams Brothers Manufacturing Company, Adams. Pub. Stat., c. 106.

Adams Chapman Company, Boston. 1903, c. 437.

Adams Co., Reading. 1903, c. 437.

Adams Co-operative Association, Adams. 1903, c. 437.

Adams Drug Company, Brockton. 1903, c. 437.

Adams Gas Light Company, South Adams. Gen. Stat., c. 61.

Adams Hardware and Paint Company, The, Lowell. Pub. Stat., c. 106.

Adams Marble Company, Adams. Pub. Stat., c. 106.

Adams Pharmacy, Incorporated, Leominster. 1903, c. 437.

Adams Pond Company, Boston. 1903, c. 437.

Adams Square Company, The, Boston. 1903, c. 437.

Adams Woolen Co., Adams. 1903, c. 437.

Addison Building Company, Springfield. 1903, c. 437.

Adelson Company, The, Chelsea. 1903, c. 437.

Adjustable Truss Hinge Company, Boston. 1903, c. 437.

Adscar Company, Boston. 1903, c. 437.

Advance Button Company, Attleborough. 1903, c. 437.

Advertiser Newspaper Company, Boston. Pub. Stat., c. 106.

Aeolian Macaroni Company, Boston. 1903, c. 437.

Aerial Construction Company, Springfield. 1903, c. 437.

Aerial Navigation Company, Boston. 1903, c. 437.

Aero-Marine Equipment Company, Boston. 1903, c. 437.

Aeroplane Advertising Company, Worcester. 1903, c. 437.

Aetna Hosiery Company, Worcester. 1903, c. 437.

Aetna Investment Association, Incorporated, Boston. 1903, c. 437.

Aetna Mills, Watertown. 1864, c. 33.

Affleck Ruling & Stationery Co., Holyoke. 1903, c. 437.

Agawam Company, Agawam. 1851, c. 133.

Agawam Electric Company, The, Agawam. Rev. Laws, c. 110.

Agawam Reservoir, Power and Irrigation Company, The, Wareham. Rev. Laws, c. 110.

Ainslie, Merry and Boomer, Incorporated, Boston. 1903, c. 437.

Air-O-Pad Company, Brockton. 1903, c. 437.

Airedale Mills Company, Boston. 1903, c. 437.

Airey and Place Company, Woburn. 1903, c. 437.

Akers and Taylor Manufacturing Company, Charlton. 1903, c. 437.

Albany and Pittsfield Developing Company, Pittsfield. 1903, c. 437.

Albany Cash Market, Incorporated, The, Pittsfield. 1903, c. 437.

Albany Clay Products Company, The, Boston. 1903, c. 437.

Albany Supply & Chemical Company, Boston. 1903, c. 437.

Albenart Company, Canton. 1903, c. 437.

Albert Culver Company, The, Rockland. 1903, c. 437.

Albert Dickinson Company of Massachusetts, The, Boston. 1903, c. 437.

Albert Dodge Company, Gloucester. 1903, c. 437.

Albert Dwight Smith Company, Springfield. 1903, c. 437.

Albert E. Hale Co., Springfield. 1903, c. 437.

Albert Russell & Sons Company, Newburyport. Rev. Laws, c. 110.

Albert Steiger Company, Springfield. 1903, c. 437.

Alberti Importing and Exporting Company, Incorporated, Boston. 1903, c. 437.

Alberty Thompson Company, Boston. 1903, c. 437.

Albree Self Figuring System Company, Boston. 1903, c. 437.

Alden Bros. Co., Boston. 1903, c. 437.

Alden Sheet Metal Working & Plumbing Co., Brockton. Rev. Laws, c. 110.

Alden Solomon & Sherlip Company, Boston. 1903, c. 437.

Alden Speare's Sons Co., The, Cambridge. 1903, c. 437.

Aldis Owen Hall's System of Business Enterprises, Incorporated, Boston. 1903, c. 437.

Aldrich-Chipman Company, The, Attleborough. 1903, c. 437.

Aldrich-Clisbee Company, The, Boston. 1903, c. 437.

Aldrich Manufacturing Company, Charlton. Pub. Stat., c. 106.

Alexander Confectionery Co., Boston. 1903, c. 437.

Alexander Strauss Incorporated, Lowell. 1903, c. 437.

Alexandros H. Kafengis Company, The, Boston. 1903, c. 437.

Alfred E. Haines Company, Boston. 1903, c. 437.

Alfred H. Aldrich Company, Boston. 1903, c. 437.

Alfred H. Post & Company of Boston, Inc., Boston. 1903, c. 437.

Alfred Hale Rubber Company, Boston. Pub. Stat., c. 106.

Alfred Sears Co., Boston. 1903, c. 437.

Alger Paper Box Company, Middleborough. 1903, c. 437.

Algonquin Printing Company, Fall River. Pub. Stat., c. 106.

Alkalol Company, The, Taunton. 1903, c. 437.

Alleas Aviation Company, Boston. 1903, c. 437.

Allegheny Coke Company, Boston. 1903, c. 437.

Allen and Endicott Building Company, The, Cambridge. Pub. Stat., c. 106.

Allen and Fox Express Company, Boston. Rev. Laws, c. 110.

Allen & Paisley Company, Boston. 1903, c. 437.

Allen-Foster-Willett Company, Lynn. 1903, c. 437.

Allen-Higgins Wall Paper Company, Worcester. 1903, c. 437.

Allen-Hurd Company, Boston. 1903, c. 437.

Allen Lane Company, Boston. Pub. Stat., c. 106.

Allen School of West Newton, The, Newton. Rev. Laws, c. 125.

Allerton Worsted Mills Co., Lowell. 1903, c. 437.

Alley and Emery, Incorporated, Boston. 1903, c. 437.

Alling Rubber Company, Worcester. 1903, c. 437.

Allston Builders' Finish Co., Boston. 1903, c. 437.

Allston Hand Laundry Inc., Boston. 1903, c. 437.

Almy, Bigelow & Washburn, Incorporated, Salem. Pub. Stat., c. 106.

Almy Uniform Company, Boston. 1903, c. 437.

Alpena Boston Company, Boston. 1903, c. 437.

Alpha Hat Company, Medway. 1903, c. 437.

Alpha Investment Company, Boston. Rev. Laws, c. 110.

Alpha Salad Cream Company, Boston. 1903, c. 437.

Alsatian Combing Company, Boston. 1903, c. 437.

Alsten and Goulding Company, Worcester. 1903, c. 437.

Alta Manufacturing Company, Boston. Pub. Stat., c. 106.

Alternating Target Company, Boston. 1903, c. 437.

Aluminium Solder Company of Boston, Boston. 1903, c. 437.

Alynbrooke Press Incorporated, Boston. 1903, c. 437.

Amalgamator Manufacturing and Mining Company, Boston. 1903, c. 437.

Amatouri-Dufresne Company, Springfield. 1903, c. 437.

Amberine Lubricants Company, Boston. 1903, c. 437.

Ambler Myriagraph Company, Natick. 1903, c. 437.

American Agricultural Chemical Company of Massachusetts, The, Duxbury. 1870, c. 224.

American Artois Brau Company, The, Boston. 1903, c. 437.

American Automatic Feed-Water Regulator Company, Boston. 1903, c. 437.

American Automatic Sales Company, Boston. 1903, c. 437.

American Auxiliary Heating Co., Boston. 1903, c. 437.

American Balloon and Decorating Company, Boston. 1903, c. 437.

American Bank Clock Specialty Company, Boston. 1903, c. 437.

American Barrel Company, Salem. 1903, c. 437.

American Bell Telephone Company, Boston. 1880, c. 117.

American Belting and Tanning Company, Boston. 1903, c. 437.

American Brokerage Company, Boston. 1903, c. 437.

American Cableway Company, Fall River. 1903, c. 437.

American Camphor Refining Company, The, Boston. Pub. Stat., c. 106.

American Car Sprinkler Company, Worcester. Pub. Stat., c. 106.

American Card Clothing Company, Worcester. 1903, c. 437.

American Chemical and Dyestuff Company, Incorporated, Boston. 1903, c. 437.

American Cloak Company, Boston. 1903, c. 437.

American Clock Bank Mfg. Co., Lynn. 1903, c. 437.

American Clothing Company, New Bedford. 1903, c. 437.

American Clothing Syndicate, Inc., Boston. 1903, c. 437.

American Coal Company, Boston. 1903, c. 437.

American Coat and Linen Supply Company, Boston. 1903, c. 437.

American Coke and Charcoal Company, Salem. 1903, c. 437.

American Color and Chemical Company, The, Boston. 1903, c. 437.

American Coretwine Company, Boston. 1903, c. 437.

American Cork Company Incorporated, Boston. 1903, c. 437.

American Cotton Waste Company, Boston. 1903, c. 437.

American Cultivator Publishing Company, Boston. Pub. Stat., c. 106.

American Cushion Skate Company, Boston. 1903, c. 437.

American De Greasing Co., Peabody. 1903, c. 437.

American Delivery Company, Boston. 1903, c. 437.

American Department Store Company, Malden. 1903, c. 437.

American Dry Plate Company, The, Worcester. Pub. Stat., c. 106.

American Electric Process Steel Company, Boston. 1903, c. 437.

American Electric Sign Company, Boston. 1903, c. 437.

American Electric Switch Company, Springfield. 1903, c. 437.

American Electric Tool Company, Newton. 1903, c. 437.

American Emblem Company, Boston. 1903, c. 437.

American Ever Ready Company, Boston. 1903, c. 437.

American F. N. Company, Newton. 1903, c. 437.

American Felt Company, Boston. 1903, c. 437.

American Finance Company, Boston. 1903, c. 437.

American Finishing Machinery Company, Boston. 1903, c. 437.

American Fireworks Company, Boston. 1903, c. 437.

American Fireworks Sales Company, Boston. 1903, c. 437.

American Flaming Arc Lamp Company, Boston. 1903, c. 437.

American Float Electric Company, Boston. 1903, c. 437.

American Fountain Pen Company, Boston. 1903, c. 437.

American Furniture Exchange, Boston. 1903, c. 437.

American Garage and Auto Company, Boston. 1903, c. 437.

American Garage Company, Boston. 1903, c. 437.

American Gas Light Company of New England, Boston. 1903, c. 437.

American Glue Company, Boston. 1903, c. 437.

American Grocery Company, Boston. 1903, c. 437.

American Halibut Company, Gloucester. Rev. Laws, c. 110.

American Heel Company of Peabody, Peabody. 1903, c. 437.

American Hide Washing Machine Company, Boston. 1903, c. 437.

American Hippodrome Company, Boston. 1903, c. 437.

American House Corporation, The, Greenfield. Pub. Stat., c. 106.

American Ink Company, Boston. 1903, c. 437.

American Insurance Company, Boston. 1818, c. 15.

American-International Company, Pittsfield. 1903, c. 437.

American Iron & Metal Company, Boston. 1903, c. 437.

American Jewel Company, Boston. 1903, c. 437.

American Kaolin Company, Boston. 1903, c. 437.

American Knitting Company, Waltham. 1903, c. 437.

American-La France Fire Engine Company of Massachusetts, Boston. 1903, c. 437.

American Leather Goods Company, Boston. 1903, c. 437.

American Life-Saving Garment Company, Boston. 1903, c. 437.

American Linen Company, Fall River. 1853, c. 92.

American Linseed Company, Boston. 1903, c. 437.

American Lithuanian Co-operative Public Market Corporation, The, Middleborough. 1903, c. 437.

American Lunch Company, Boston. 1903, c. 437.

American Manufacturing Company, Boston. 1903, c. 437.

American Marine Equipment Company, Boston. Name changed to American Motor Equipment Company, q. v.

American Mason Safety Tread Company, Boston. 1903, c. 437.

American-Mexican Co., Boston. 1903, c. 437.

American Mica Company, Boston. Pub. Stat., c. 106.

American Mineral Company, Boston. 1903, c. 437.

American Motor Equipment Company, Boston. 1903, c. 437.

American Narrow Fabric Company, Fitchburg. 1903, c. 437.

American National Soap Company, Boston. 1903, c. 437.

American Net and Twine Company, Boston. 1870, c. 224.

American No-Slip Cement Company, Boston. 1903, c. 437.

American Non-Refillable Bottle Lock Company, The, Salem. 1903, c. 437.

American Oak Leather Company, The, Boston. 1903, c. 437.

American Oil and Turpo Company, Boston. 1903, c. 437.

American Optical Company, Southbridge. Organized, 1869. Gen. Stat., c. 61. Reorganized, 1871, 1870, c. 224, § 12.

American Oxidaze Company, Worcester. 1903, c. 437.

American Oxygen Association (Incorporated), Boston. 1903, c. 437.

American Pad & Paper Co., The, Holyoke. Pub. Stat., c. 106.

American Paint Manufacturing Company, Boston. 1903, c. 437.

American Painting & Decorating Company, Boston. 1903, c. 437.

American Paper Stock Company, Boston. 1903, c. 437.

American Plumbing and Heating Company, Fall River. 1903, c. 437.

American Powder Mills, The, Boston. Pub. Stat., c. 106.

American Printing Company, The, Fall River. 1870, c. 224.

American Rapid Telegraph Company of Massachusetts, Boston. 1870, c. 224.

American Respirator Company, Boston. 1903, c. 437.

American Rotary Motor Company, Boston. 1903, c. 437.

American Rubber Company, Boston. 1870, c. 224.

American Scientific Supply Corporation, The, Salem. 1903, c. 437.

American Securities Corporation, Boston. 1903, c. 437.

American Shoemaking Publishing Company, Boston. 1903, c. 437.

American Skate Co., Boston. 1903, c. 437.

American Smokeless Powder Company, Boston. 1903, c. 437.

American Solidified Oil Works, Malden. 1903, c. 437.

American Specialty Company, Worcester. 1903, c. 437.

American Stable Co., Boston. 1903, c. 437.

American Stamping Machine Company, Lynn. 1903, c. 437.

American Stationery Company, Boston. 1903, c. 437.

American Stave and Cooperage Company, Chelsea. 1903, c. 437.

American Stay Company, Boston. 1903, c. 437.

American Steam Dyeing and French Cleansing Works, Somerville. 1903, c. 437.

American Stop-Motion Company, Lowell. 1903, c. 437.

American Storage Battery Company, The, Cambridge. 1903, c. 437.

American Submerged Exhaust Co., Newburyport. 1903, c. 437.

American Tailors Inc., Boston. 1903, c. 437.

American Tannery Engineering Company, Lynn. 1903, c. 437.

American Tap and Die Co., Greenfield. Rev. Laws, c. 110.

American Tar Company, Boston. 1903, c. 437.

American Telephone and Telegraph Company, New York.

American Telephone and Telegraph Company of Massachusetts, Boston. Pub. Stat., c. 106.

American Textilose Company, Boston. 1903, c. 437.

American Tool and Machine Company, Boston. Gen. Stat., c. 61.

American Trust Company, Boston. 1881, c. 80. 1907, c. 77.

American Tube Works, Somerville. 1851, c. 133.

American Typographic Company, Boston. 1903, c. 437.

American Valve Company, Boston. 1903, c. 437.

American Waltham Watch Company, Waltham. 1854, c. 123. 1885, c. 26.

American Watch Tool Company, Waltham. Pub. Stat., c. 106.

American Water Supply Company of New England, Boston. 1903, c. 437.

American Wharf Company, Gloucester. 1903, c. 437.

American Whip Company, Westfield. Gen. Stat., c. 61.

American Wholesale Grocery Company, Worcester. 1903, c. 437.

American Window Cleaning Company of Holyoke, Mass., Holyoke. 1903, c. 437.

American Window Cleaning Company of Springfield, Mass., Springfield. 1903, c. 437.

American Wireless Company, Boston. 1903, c. 437.

American Woman's Shop Incorporated, The, Holyoke. 1903, c. 437.

American Worsted Machinery Company, Lawrence. 1903, c. 437.

Ames Implement and Seed Company, Boston. 1903, c. 437.

Ames Plow Company, Boston. Gen. Stat., c. 61.

Ames Premium Company, Lynn. 1903, c. 437.

Ames Sword Company, Boston. 1870, c. 224.

Amesbury & Hampton Street Railway Company. Pub. Stat., c. 113. 1912, c. 724.

Amesbury and Salisbury Gas Company, Amesbury. 1855, c. 146.

Amesbury Building Corporation, The, Amesbury. Pub. Stat., c. 106.

Amesbury Commercial Press, Amesbury. 1903, c. 437.

Amesbury Electric Light Company Amesbury. Pub. Stat., c. 106.

Amesbury Metal Body Company, Amesbury. 1903, c. 437.

Amesbury Opera House Company, The, Amesbury. Pub. Stat., c. 106.

Amesbury Theatre Company, Amesbury. 1903, c. 437.

Amherst Amusement Company, Boston. 1903, c. 437.

Amherst Creamery Company, The, Amherst. 1903, c. 437.

Amherst Garage Company, Amherst. 1903, c. 437.

Amherst Gas Company, The, Amherst. 1870, c. 224.

Amherst Manufacturing Company, Amherst. 1903, c. 437.

Amherst Power Company, Amherst. Rev. Laws, c. 110.

Amherst Water Company, Amherst. 1880, c. 179.

Amherst Waxed Paper Mills, Amherst. 1903, c. 437.

Amoroso, Incorporated, Boston. 1903, c. 437.

Amos F. Bailey Company, Boston. 1903, c. 437.

Amplex Motor Car Company of New England, Boston. 1903, c. 437.

Anchor Color & Gum Works, Dighton. 1903, c. 437.

Anchor Laundry Company, Boston. 1903, c. 437.

Anchor Linotype Printing Company, Boston. 1903, c. 437.

Anchor Mills Company, Boston. 1903, c. 437.

Ancient River Corporation, The, Boston. 1903, c. 437.

Ancona Company, The, Fall River. 1870, c. 224.

Anderson & Swenson Co., Worcester. 1903, c. 437.

Anderson Electric Car Company of Boston, Boston. 1903, c. 437.

Anderson Showcase Co., Boston. 1903, c. 437.

Anderson-Snow-Hardware Company, Boston. 1903, c. 437.

Andover Amusement Company, Andover. 1903, c. 437.

Andover Press (Limited), The, Andover. Pub. Stat., c. 106.

Andover Realty Co., The, Andover. 1903, c. 437.

Andrew D. Fuller Co., Boston. 1903, c. 437.

Andrew G. Paul Company, Boston. 1903, c. 437.

Andrew J. Lloyd Company, Boston. 1903, c. 437.

Andrew J. Morse & Son, Incorporated, Boston. 1903, c. 437.

Andrew Wilson Company, Lawrence. 1903, c. 437.

Andrews Dykeman Company, Boston. 1903, c. 437.

Andrews-Gardner Co., Boston. 1903, c. 437.

Andrews Paper Company, Boston. 1903, c. 437.

Andrews-Wasgatt Company, Everett. 1903, c. 437.

Angelo Seretto Company, Fitchburg. 1903, c. 437.

Angier Chemical Company, The, Newton. Pub. Stat., c. 106.

Angier Mills, Ashland. 1903, c. 437.

Angus Morrison Company, Boston. 1903, c. 437.

Animated Advertising Company, Boston. 1903, c. 437.

Anker Printing Company, The, Holyoke. 1903, c. 437.

Annawan Mills (Incorporated), Fall River. 1903, c. 437.

Anthony Screw Company, Worcester. Pub. Stat., c. 106.

Anti-itis, Inc., Danvers. 1903, c. 437.

Apollo Theatre Incorporated, Boston. 1903, c. 437.

Apothecary Hall, Inc., North Adams. 1903, c. 437.

Appledore Hotel Corporation, Boston. 1903, c. 437.

Appleton Brass Company, Boston. 1903, c. 437.

Appleton Company, Lowell. Chartered 1828. 1827, c. 45.

Appleton Pharmacy, Inc., Boston. 1903, c. 437.

Appliance Manufacturing Company, Springfield. 1903, c. 437.

Apsley Rubber Company, Hudson. Pub. Stat., c. 106.

Arancio Brothers Company, Boston. 1903, c. 437.

Ararat Grocery Company, Boston. 1903, c. 437.

Arbecam Nautical Instrument Company, Boston. 1903, c. 437.

Arcade Auto, Truck and Motor Boat Company, Boston. 1903, c. 437.

Arcade Malleable Iron Company, Worcester. 1903, c. 437.

Archer and Company, Incorporated, Boston. 1903, c. 437.

Archer Rubber Company, Milford. 1903, c. 437.

Archibald Wheel Company, Lawrence. 1870, c. 224.

Architectural Review Incorporated, The, Boston. 1903, c. 437.

Architectural Testing & Inspecting Bureau, Inc., Boston. 1903, c. 437.

Arctic Ice and Cold Storage Company, Fall River. Pub. Stat., c. 106.

Aristo Company, The, Boston. 1903, c. 437.

Aristos Company of Boston, The, Boston. 1903, c. 437.

Arkwright Mills, The, Fall River. Pub. Stat., c. 106.

Arlington Automobile Company, Arlington. 1903, c. 437.

Arlington-Belmont Ice Company, Arlington. 1903, c. 437.

Arlington Gas Light Company, Arlington. 1854, c. 207. 1867, c. 221

Arlington Investment Company, The, Lawrence. 1903, c. 437.

Arlington Lumber Manufacturing Company, The, Boston. 1903, c. 437.

Arlington Mills, Lawrence. Gen. Stat., c. 61. 1875, c. 1.

Arlington Steam Laundry Company, Arlington. 1903, c. 437.

Arlington Trust Company, Lawrence. 1904, c. 374.

Armor Concrete Construction Company, Boston. 1903, c. 437.

Armory Garage, Incorporated, Boston. 1903, c. 437.

Armour's Pattern Shop Co., Worcester. 1903, c. 437.

Arms Pocket Book and Leather Novelty Company, Amherst. 1903, c. 437.

Armstrong Transfer Express Company, Boston. 1870, c. 224.

Armstrong Twenty-five Cent Stores, Incorporated, Lynn. 1903, c. 437.

Arnold & Winsor Company, Boston. 1903, c. 437.

Arnold-Hoffman Company, Boston. 1903, c. 437.

Arnold J. Booth Company, Inc., Worcester. 1903, c. 437.

Arnold Print Works, North Adams. 1903, c. 437.

Arnold-Roberts Company, The, Boston. Pub. Stat., c. 106.

Aronson the Furrier, Incorporated, Boston. 1903, c. 437.

Aroostook Farming and Lumber Co., Quincy. 1903, c. 437.

Arrah Wanna Moccasin Company, Brockton. 1903, c. 437.

Arrow Rubber Company, Boston. 1903, c. 437.

Arrowplane Manufacturing Company, The, Boston. 1903, c. 437.

Art Photo Company, Springfield. 1903, c. 437.

Art Stone Company, The, Greenfield. 1903, c. 437.

Arthur A. Allen Company, The, Greenfield. 1903, c. 437.

Arthur C. Harvey Company, Boston. 1903, c. 437.

Arthur D. Little Incorporated, Boston. 1903, c. 437.

Arthur F. Dow Co., Boston. 1903, c. 437.

Arthur F. Tyler Company, Athol. 1903, c. 437.

Arthur L. Johnson Co., Boston. 1903, c. 437.

Arthur T. Cumings Inc., Boston. 1903, c. 437.

Arthur Treat Company, Boston. Pub. Stat., c. 106.

Arti-Stain Company, Boston. 1903, c. 437.

Artificial Flower Co., The, Boston. 1903, c. 437.

As Novidades Publishing Company of Fall River, Fall River. 1903, c. 437.

Asahel Wheeler Company, Boston. 1903, c. 437.

Asbestos Fabric Company, Limited, The, Boston. 1903, c. 437.

Asbestos Mortar Company, Boston. 1903, c. 437.

Asbestos Protected Metal Company, Boston. 1903, c. 437.

Ash & Nichols, Inc., Lynn. 1903, c. 437.

Ashby, Crawford Company, Brockton. 1903, c. 437.

Ashby Reservoir Company, Ashby. 1869, c. 225.

Ashfield Co-operative Creamery Association, The, Ashfield. Pub. Stat., c. 106.

Ashfield Water Company, Ashfield. 1903, c. 217.

Ashoyton Knitting Company, Shelburne. 1903, c. 437.

Ashworth Bros. Inc., Fall River. 1903, c. 437.

Aspinwall Water Company. 1904, c. 235.

Asselta Company, The, Worcester. 1903, c. 437.

Assembly Tea Rooms Inc., The, Boston. 1903, c. 437.

Associate Investment Company, Chelsea. 1903, c. 437.

Associated Architects Printing & Supply Co., Boston. 1903, c. 437.

Associated Dealers Credit Bureau, Boston. Pub. Stat., c. 106.

Associated Dressmakers and Tailors, Inc., Boston. 1903, c. 437.

Associated Lumber Company, Boston. 1903, c. 437.

Astoria Lunch Company, Boston. 1903, c. 437.

Atherton-Byard Furniture Company, Haverhill. 1903, c. 437.

Atherton Furniture Company, Worcester. Pub. Stat., c. 106.

Atherton Furniture Company of Brockton, Brockton. 1903, c. 437.

Atherton Furniture Company of Pittsfield, Pittsfield. 1903, c. 437.

Athlete Shoe Industry Company, Boston. 1903, c. 437.

Athol and Orange Street Railway Company. Pub. Stat., c. 113.

Athol Comb Company, Athol. 1903, c. 437.

Athol Gas and Electric Company, Athol. Pub. Stat., c. 106.

Athol Ice Company, Athol. 1903, c. 437.

Athol Machine Company, The, Athol. Gen. Stat., c. 61.

Atkinson Coal Company, Newburyport. Pub. Stat., c. 106.

Atlantic Amusement Company, Boston. 1903, c. 437.

Atlantic Aviation Association, Boston. 1903, c. 437.

Atlantic Chrome Leather Company, Boston. 1903, c. 437.

Atlantic Coast Hardware Co., Boston. 1903, c. 437.

Atlantic Cotton Mills, Lawrence. 1846, c. 7.

Atlantic Decorating Company, Boston. 1903, c. 437.

Atlantic Dress Manufacturing Company, Boston. 1903, c. 437.

Atlantic Halibut Company, Boston. 1903, c. 437.

Atlantic Handle Company, Boston. 1903, c. 437.

Atlantic Handle Company Inc., Malden. 1903, c. 437.

Atlantic Isinglass Company, Boston. 1903, c. 437.

Atlantic Lard Company, Boston. 1903, c. 437.

Atlantic Machine Screw Company, Boston. 1903, c. 437.

Atlantic Manufacturing Company, Lynn. 1903, c. 437.

Atlantic Monthly Company, The, Boston. 1903, c. 437.

Atlantic Park Company, Boston. 1903, c. 437.

Atlantic Printing Company, Boston. 1903, c. 437.

Atlantic Rubber Company, Hyde Park. 1903, c. 437.

Atlantic Telegraph Company of Mass., Boston. Pub. Stat., c. 106.

Atlantic Wet Wash Laundry Company, Quincy. 1903, c. 437.

Atlantic Works, East Boston. 1853, c. 271.

Atlantis Press, The, Cambridge. 1903, c. 437.

Atlas Box Company, Boston. 1903, c. 437.

Atlas Brass Foundry, Inc., Boston. 1903, c. 437.

Atlas Chemical Company, The, Waltham. Pub. Stat., c. 106.

Atlas Glue and Gelatine Company, Boston. 1903, c. 437.

Atlas Mills, The, Boston. 1903, c. 437.

Atlas Motor Car Co., Springfield. 1903, c. 437.

Atterbury Motor Truck Company, The, Boston. 1903, c. 437.

Attleboro Automobile Company, Attleborough. 1903, c. 437.

Attleborough Branch Railroad Company, Attleborough. 1870, c. 100.

Attleboro Co-operative Store, Inc., Attleborough. 1903, c. 437.

Attleboro' Gas Light Company Corporation, The, Attleborough. Pub. Stat., c. 106.

Attleboro Press Company, The, Attleborough. 1903, c. 437.

Attleborough Steam and Electric Company, Attleborough. Pub. Stat., c. 106.

Attleboro Trust Company, Attleborough. 1904, c. 374.

Attleboro Welding and Machine Company, Attleborough. 1903, c. 437.

Atwood & Payne Company, Boston. 1903, c. 437.

Atwood Bog Company, Boston. 1903, c. 437.

Atwood Paper Company, Brockton. 1903, c. 437.

Atwood Park Aviation Company, Boston. 1903, c. 437.

Atwood Preserving Company, Boston. 1903, c. 437.

Atwood-Reed Company, Somerville. 1903, c. 437.

Aube Smoke Consumer Company, Springfield. 1903, c. 437.

Auburn Last Company, Framingham. 1903, c. 437.

Auditorium Amusement Company, Boston. 1903, c. 437.

Auditorium Company, The, Lynn. 1903, c. 437.

August Morand Company, Boston. 1903, c. 437.

Austin Dog Bread & Animal Food Company, Boston. 1903, c. 437.

Austin Ford and Son Company, Cambridge. 1903, c. 437.

Austin Furniture Company, Fitchburg. Pub. Stat., c. 106.

Austin Gove & Son, Incorporated, Boston. 1903, c. 437.

Austin H. Perry Co., Haverhill. 1903, c. 437.

Austin-Walker Co., Boston. 1903, c. 437.

Austin-Warren Company, Westfield. 1903, c. 437.

Australian Manufacturing Company, Lawrence. 1903, c. 437.

Auto-Bright Company, The, Boston. 1903, c. 437.

Auto Foto Boston Company, Boston. 1903, c. 437.

Auto-Foto New England Company, Boston. 1903, c. 437.

Auto-Lighter & Equipment Company, Boston. 1903, c. 437.

Auto Renting Company, Boston. 1903, c. 437.

Auto Safety Crank Company, The, Holyoke. 1903, c. 437.

Auto Sales Co., Boston. 1903, c. 437.

Auto Spring Wheel Company, The, Springfield. 1903, c. 437.

Auto Time Saver Repair Kit Company, Boston. 1903, c. 437.

Auto Warehouse Company, Brookline. 1903, c. 437.

Auto Wind Shield Company, Cambridge. 1903, c. 437.

Autogenous Welding Equipment Company, Springfield. 1903, c. 437.

Automatic Accounting Company, Boston. 1903, c. 437.

Automatic Appliance Company, Boston. 1903, c. 437.

Automatic Base Ball Company, Boston. 1903, c. 437.

Automatic Brake Company, Haverhill. 1903, c. 437.

Automatic Electric Piano Company, Everett. 1903, c. 437.

Automatic Electric Train and Station Annunciator Company, The, Lexington. 1903, c. 437.

Automatic Fire Arms Company, Boston. 1903, c. 437.

Automatic Fire Protection Company, Boston. 1903, c. 437.

Automatic Gaslighting Equipment Company, Boston. 1903, c. 437.

Automatic Individual Butter Cutter Company, Boston. 1903, c. 437.

Automatic Machine Company, Boston. 1903, c. 437.

Automatic Metal Turning Company, Boston. 1903, c. 437.

Automatic Sweeper and Broom Company, Boston. 1903, c. 437.

Automatic Telephone Company of New Bedford, New Bedford. Pub. Stat., c. 106.

Automatic Ticket Selling and Cash Register Company of New England, The, Boston. 1903, c. 437.

Automobile Auction & Sales Co., Cambridge. 1903, c. 437.

Automobile League of New England Inc., Boston. 1903, c. 437.

Automobile Legal Association, Boston. 1903, c. 437.

Automobile Lighting Company, The, Springfield. 1903, c. 437.

Automobile Omnibus Company, Lynn. 1903, c. 437.

Automobile Transportation Company, Lowell. 1903, c. 437.

Auxiliary Fire Alarm Company of Boston, The, Boston. Pub. Stat., c. 106.

Averell & Thayer Co., Brockton. 1903, c. 437.

Avery & Lowry Company, Boston. 1903, c. 437.

Avery & Woodbury Co., Milford. 1903, c. 437.

Avery Furniture Company, Framingham. 1903, c. 437.

Avis Engine Company, Boston. 1903, c. 437.

Avon Aeroplane Amusement Co., Boston. 1903, c. 437.

Ayer Electric Light Company, Ayer. Pub. Stat., c. 106.

Ayer Mills, Boston. 1903, c. 437.

Ayer Tanning Company, Ayer. Pub. Stat., c. 106.

B. A. Corbin & Son Company, Webster. Pub. Stat., c. 106.

B. & A. D. Fessenden Co., Townsend. 1903, c. 437.

B. & B. Bed Company, Boston. 1903, c. 437.

B & L Engine Company, Boston. 1903, c. 437.

B & M Spoon Company, Haverhill. 1903, c. 437.

B. & R. Rubber Company, The, North Brookfield. 1903, c. 437.

B. & T. Economy Soap Holder Company, Boston. 1903, c. 437.

B. B. Freight and Express Company, Boston. 1903, c. 437.

B. D. Eisendrath Tanning Corporation, Boston. 1903, c. 437.

B. D. Gray Engineering Company, Amesbury. 1903, c. 437.

B. D. Rising Paper Company, Great Barrington. Pub. Stat., c. 106.

B. E. Jones Company, Brockton. Pub. Stat., c. 106.

B. F. Arnold Co., Worcester. 1903, c. 437.

B. F. Keith Theatre Company of Boston, Boston. 1903, c. 437.

B. F. Keith's Lowell Theatre Company, Boston. 1903, c. 437.

B. F. Marsh Company, Worcester. 1903, c. 437.

B. F. Perkins and Son, Incorporated, Holyoke. 1903, c. 437.

B. F. Phillips Company, Boston. 1903, c. 437.

B. F. Smith and Company, Incorporated, Boston. 1903, c. 437.

B. F. Smith Construction Company, Boston. 1903, c. 437.

B. F. Sturtevant Company, Boston. Pub. Stat., c. 106.

B. Feinberg Sons Company, Chelsea. 1903, c. 437.

B. Fleigel Company, Chelsea. 1903, c. 437.

B. G. Luther Company, Worcester. 1903, c. 437.

B. Greenwald Company, Boston. 1903, c. 437.

B. M. C. Durfee Safe Deposit and Trust Company, Fall River. 1887, c. 85.

B. M. Jones and Company, Incorporated, Boston. 1903, c. 437.

B. R. Claflin, Inc., Northbridge. 1903, c. 437.

B. R. Holcomb Company, Springfield. 1903, c. 437.

B. R. Yerxa Co., Boston. 1903, c. 437.

B. S. Hatch Company, Newton. 1903, c. 437.

B. S. Snow Company, Boston. 1903, c. 437.

B. S. Thompson and Co., Limited, Boston. Pub. Stat., c. 106.

B. W. Neal, Inc., Brookline. 1903, c. 437.

Babcock, Sanborn and Davis Company, Boston. 1903, c. 437.

Babcock Varnish Company, The, Boston. Pub. Stat., c. 106.

Babson-Dow Manufacturing Company, Boston. 1903, c. 437.

Babson's Statistical Organization Inc., Wellesley. 1903, c. 437.

Back Bay Baths, Inc., Boston. 1903, c. 437.

Back Bay Electrotype Company, Boston. 1903, c. 437.

Backus Heater Sales Company, Boston. 1903, c. 437.

Bacon and Donnovan Engine Company, The, Springfield. 1903, c. 437.

Bacon Felt Company, Winchester. 1903, c. 437.

Badger Fire Extinguisher Company, Boston. 1903, c. 437.

Baer's Inc., Chelsea. 1903, c. 437.

Bailey & Blendinger Manufacturing Company, Woburn. Rev. Laws, c. 110.

Bailey Embroidery Goods Company, The, Boston. Pub. Stat., c. 106.

Bain Brothers Company, Boston. 1903, c. 437.

Baird and Bartlett Company, Boston. 1903, c. 437.

Baird Electric Score Board Company, The, Boston. 1903, c. 437.

Baker, Boies & Watson Company, Boston. 1903, c. 437.

Baker Box Company, Worcester. Pub. Stat., c. 106.

Baker-Burgess Company, Boston. 1903, c. 437.

Baker Construction Co., Inc., Boston. 1903, c. 437.

Baker Foundry and Machine Company, Amesbury. 1903, c. 437.

Baker Lead Manufacturing Company, Worcester. Pub. Stat., c. 106.

Baker Lumber Company, Worcester. Pub. Stat., c. 106.

Baker Rubber Cement Co., Boston. 1903, c. 437.

Baker Yacht Basin, Inc., Quincy. 1903, c. 437.

Baker's Pond and Drain Fishing Company, (South) Yarmouth. 1858, c. 65.

Balance Shoe Co., The, Boston. 1903, c. 437.

Balch Brothers Company, Boston. Pub. Stat., c. 106.

Balderston & Co., Incorporated, Boston. 1903, c. 437.

Baldwin Chain and Manufacturing Company, Worcester. 1903, c. 437.

Baldwin Garment Company, Holyoke. 1903, c. 437.

Ball Joint Umbrella Co., Boston. 1903, c. 437.

Ballantine Breweries Company, Boston. 1903, c. 437.

Ballard Vale Mills Company, Andover. 1903, c. 437.

Ballardvale Springs Company, The, Boston. 1903, c. 437.

Ballou and Hobigand Preparatory School, The, Boston. 1903, c. 437.

Ballou Manufacturing Company Incorporated, Attleborough. 1903, c. 437.

Baltimore and Ohio Telegraph Company, Boston. Pub. Stat., c. 106.

Bancroft Hotel Company, Worcester. 1903, c. 437.

Bancroft Paper Co., The, Middlefield. 1903, c. 437.

Bancroft Realty Company, Worcester. 1903, c. 437.

Banda Sea Expedition, Inc., Boston. 1903, c. 437.

Bangs and Ramsey Express Co., Winthrop. 1903, c. 437.

Banigan Rubber Company, Boston. 1903, c. 437.

Bankers Coupon Company, Boston. 1903, c. 437.

Bankers' Electric Protective Association, Boston. 1903, c. 437.

Bankers Lock Inspection Company, Boston. 1903, c. 437.

Bankers' Service Company, The, Boston. 1903, c. 437.

Banner Publishing Company, The, Boston. 1903, c. 437.

Barber Leather Company, North Adams. 1903, c. 437.

Barber Manufacturing Company, Lowell. 1903, c. 437.

Barbour Stockwell Company, Cambridge. Pub. Stat., c. 106.

Barclay, Brown & Bird, Incorporated, Boston. 1903, c. 437.

Barker and Company, Incorporated, Boston. 1903, c. 437.

Barker-Bond Lumber Company, Boston. 1903, c. 437.

Barker Lumber Company, The, Fall River. Pub. Stat., c. 106.

Barlow Coal Company, Fall River. 1903, c. 437.

Barlow Company, The, Holyoke. 1903, c. 437.

Barnaby Manufacturing Company, Fall River. Pub. Stat., c. 106.

Barnard Brothers Company, Worcester. Pub. Stat., c. 106.

Barnard Company, The, Boston. 1903, c. 437.

Barnard Manufacturing Company, Fall River. 1870, c. 224.

Barnard, Sumner & Putnam Company, Worcester. Pub. Stat., c. 106.

Barnes Pope Electric Company, Boston. 1903, c. 437.

Barnett and Goodman Incorporated, New Bedford. 1903, c. 437.

Barnett Drop Forging Company, Easthampton. 1903, c. 437.

Barney and Berry, Incorporated, Springfield. 1903, c. 437.

Barney & Company Inc., Boston. 1903, c. 437.

Barney-Vinal Company, The, Boston. 1903, c. 437.

Barnstable Electric Company, Barnstable. Rev. Laws, c. 110.

Barnstable Water Company, Barnstable. 1911, c. 286. 1903, c. 437.

Baron von Palm Studio, Inc., Boston. 1903, c. 437.

Barre Acetylene Gas Co., The, Barre. Rev. Laws, c. 110.

Barrett Bracerine Co., Boston. 1903, c. 437.

Barrett Corporation, The, Malden. 1903, c. 437.

Barrett Drug Co., Peabody. 1903, c. 437.

Barrett Hat Company, Boston. 1903, c. 437.

Barrington Pharmacy, Inc., Great Barrington. 1903, c. 437.

Barris-Kenyon Company, Pittsfield. 1903, c. 437.

Barristers Law Firm, Incorporated, Boston. 1903, c. 437.

Barron, Anderson Company, Boston. 1903, c. 437.

Barrows-Stewart Company, Boston. 1903, c. 437.

Barrowsville Bleachery, Norton. 1903, c. 437.

Bart Manufacturing Company, The, Lynn. 1903, c. 437.

Bartlett & Grover, Inc., Boston. 1903, c. 437.

Bartlett Box & Lumber Co., Westborough. 1903, c. 437.

Bartlett-Hooper Company, Lynn. 1903, c. 437.

Bartlett-Howland Company, Lynn. 1903, c. 437.

Barton-Child Company, Boston. 1903, c. 437.

Baseball Magazine Company, The, Boston. 1903, c. 437.

Baseball Publishing Co., Boston. 1903, c. 437.

Bass Point Company, Nahant. 1903, c. 437.

Bassett Cranberry Company, Norwood. 1903, c. 437.

Bates and Robinson Machine Company, Lowell. 1903, c. 437.

Bates Brothers Company, Athol. Pub. Stat., c. 106.

Bates Piano Company, Worcester. 1903, c. 437.

Bath Grinder Co., Fitchburg. 1903, c. 437.

Battery Wharf Store Company, Boston. Pub. Stat., c. 106.

Baush Machine Tool Company, Springfield. Pub. Stat., c. 106.

Baxter Side Car Company, Boston. 1903, c. 437.

Bay Farm Company, The, Boston. 1903, c. 437.

Bay Road Fruit Company, Amherst. 1903, c. 437.

Bay Side Motor & Yacht Club, Inc., Nahant. 1903, c. 437.

Bay State Associates, Inc., Boston. 1903, c. 437.

Bay State Battery Company, Boston. 1903, c. 437.

Bay State Belting Company, Boston. Pub. Stat., c. 106.

Bay State Brazing and Welding Co., Boston. 1903, c. 437.

Bay State Brick and Stone Co., Springfield. 1903, c. 437.

Bay State Brick Company, Boston. Reorganized May 12, 1871. 1870, c. 224.

Bay State Calendar Company, The, Boston. 1903, c. 437.

Bay State Candy Box Company, Boston. Pub. Stat., c. 106.

Bay State Chemical Company, Boston. 1903, c. 437.

Bay State Cleaning Company, The, Boston. 1903, c. 437.

Bay State Cloth Steaming Company, Boston. 1903, c. 437.

Bay State Coal Company, Worcester. Pub. Stat., c. 106.

Bay State Construction and Supply Company, Boston. 1903, c. 437.

Bay State Construction Company, Greenfield. Pub. Stat., c. 106.

Bay State Corset Company, Springfield. Pub. Stat., c. 106.

Bay State Cotton Corporation, Boston. 1903, c. 437.

Bay State Cranberry Company of Cape Cod, Carver. 1903, c. 437.

Bay State Crucible Co., Taunton. 1903, c. 437.

Bay State Diamond Company, Boston. 1903, c. 437.

Bay State Distilling Company, Somerville. Rev. Laws, c. 110.

Bay State Dredging Co. Ltd., Boston. 1903, c. 437.

Bay State Drug Company, Boston. 1903, c. 437.

Bay State Egg Co., Boston. 1903, c. 437.

Bay State Elevator Company, Springfield. 1903, c. 437.

Bay State Fire Hose Company, Lawrence. 1903, c. 437.

Bay State Fishing Company, Boston. 1903, c. 437.

Bay State Freezer Inc., Yarmouth. 1903, c. 437.

Bay State Fruit Company, The, Onset. 1903, c. 437.

Bay State Fuel Co., Cambridge. Pub. Stat., c. 106.

Bay State Ginseng Company, The, Athol. 1903, c. 437.

Bay State Grinder Company, Worcester. 1903, c. 437.

Bay State Handle Company, Boston. 1903, c. 437.

Bay State Hardware Company, Boston. Pub. Stat., c. 106.

Bay State Hosiery Company, Inc., Lynn. 1903, c. 437.

Bay State House, Proprietors of the, Worcester. 1853, c. 341. 1856, c. 175.

Bay State Incorporating Company, Boston. 1903, c. 437.

Bay State Lamp Company, Danvers. 1903, c. 437.

Bay State Laundry Company, Springfield. 1903, c. 437.

Bay State Live Stock Insurance Company, Boston. 1909, c. 339.

Bay State Loan Company, Boston. 1903, c. 437.

Bay State Lumber Company, Boston. 1903, c. 437.

Bay State Oil Company, Somerville. 1903, c. 437.

Bay State Packing Company, Boston. 1903, c. 437.

Bay State Paper Company, Boston. 1903, c. 437.

Bay State Publishing Company, Boston. 1903, c. 437.

Bay State Realty Co., Boston. 1903, c. 437.

Bay State Rubber Company, Boston. Pub. Stat., c. 106.

Bay State Sales Company, Boston. 1903, c. 437.

Bay State Sign Company, Brockton. 1903, c. 437.

Bay State Silver Company, Taunton. 1903, c. 437.

Bay State Storage & Warehouse Company, Boston. 1903, c. 437.

Bay State Street Railway Company. 1859, c. 202. 1891, c. 360. 1911, c. 323. 1906, c. 463, Part II., §§ 223, 224.

Bay State Surety and Liability Insurance Company, Boston. 1907, c. 576.

Bay State Tap and Die Company, Taunton. Pub. Stat., c. 106.

Bay State Thread Works, Springfield. Rev. Laws, c. 110.

Bay State Tool Handle Company, Worcester. 1903, c. 437.

Bay State Trust Company, Boston. 1887, c. 150.

Bay State Wholesale Company, Boston. 1903, c. 437.

Bay View Cranberry Company, Yarmouth. Pub. Stat., c. 106.

Bay View Quarry Company, Quincy. 1903, c. 437.

Beach Amusement Company, Revere. 1903, c. 437.

Beach Soap Company, Lawrence. Pub. Stat., c. 106.

Beacon Boulevard Hotel Company, Boston. 1903, c. 437.

Beacon Broken Stone Company, Lawrence. 1903, c. 437.

Beacon Confectionery Co., Boston (1912). 1903, c. 437.

Beacon Cutlery Company, Boston. 1903, c. 437.

Beacon Falls Rubber Shoe Company of Boston, The, Boston. 1903, c. 437.

Beacon Finance Co., Boston. 1903, c. 437.

Beacon Hill Corporation, Boston. 1903, c. 437.

Beacon Ice Cream Company, Boston. 1903, c. 437.

Beacon Incorporated, The, Cambridge. 1903, c. 437.

Beacon Manufacturing Company, New Bedford. Pub. Stat., c. 106.

Beacon Mining Company, The, Boston. 1903, c. 437.

Beacon Park Boat Co., Webster. 1903, c. 437.

Beacon Park Carriage Co., Boston. 1903, c. 437.

Beacon Pharmacy, Inc., Boston. 1903, c. 437.

Beacon Rubber Company, Lynn. 1903, c. 437.

Beacon Sanitarium Incorporated, Brookline. 1903, c. 437.

Beacon Theatre, Inc., Boston. 1903, c. 437.

Beacon Trust Company, Boston. 1892, c. 395.

Beaconsfield Pharmacy, Inc., Brookline. 1903, c. 437.

Beal Nurses' Home and Registry, Incorporated, The, Boston. 1903, c. 437.

Bean-Fowle Shoe Company, Salem. 1903, c. 437.

Bean Shoe Company, Incorporated, Lynn. 1903, c. 437.

Bear Creek Oil Company, Boston. 1903, c. 437.

Beattie Zinc Works Company, Reading. Pub. Stat., c. 106.

Beatty Construction Company, Boston. 1903, c. 437.

Beaudry & Company, Incorporated, Boston. 1903, c. 437.

Beauvais Water Heater Company, The, Holyoke. 1903, c. 437.

Beaver Construction Co. Inc., The, Pittsfield. 1903, c. 437.

Becker's Business College, Worcester. 1903, c. 437.

Bedell Incorporated, New Bedford. 1903, c. 437.

Bedford Co., Fall River. 1903, c. 437.

Bedford Safety Razor Company, Bedford. 1903, c. 437.

Bedford-Willis Company, Boston. 1903, c. 437.

Beebe-Webber Company, The, Holyoke. Rev. Laws, c. 110.

Beekman Tourist Company, Boston. 1903, c. 437.

Beggs & Cobb Incorporated, Boston. 1903, c. 437.

Beggs & Cobb Tanning Company, Winchester. 1903, c. 437.

Belanger Spinning Process Company, Boston. 1903, c. 437.

Belcher and Taylor Agricultural Tool Company, Chicopee. Gen. Stat., c. 61.

Belchertown Co-operative Creamery Association, Belchertown. Pub. Stat., c. 106.

Belchertown Electric Company, Belchertown. Rev. Laws, c. 110.

Belchertown Light Heat & Power Company, Belchertown. Rev. Laws, c. 110.

Belchertown Water Company, Belchertown. 1912, c. 350.

Belden Electo Milk Company, Springfield. 1903, c. 437.

Belfast Handkerchief and Embroidery Company, Boston. 1903, c. 437.

Belisle Printing and Publishing Company, Worcester. Pub. Stat., c. 106.

Bell Bayers & Woodberry Company, Boston. 1903, c. 437.

Bell Brothers Company, Salem. 1903, c. 437.

Bell Hardware Company, Stoneham. 1903, c. 437.

Bell Novelty Company (Inc.), Fitchburg. 1903, c. 437.

Belle Bryce Gemmel Company, The, Boston. 1903, c. 437.

Belle Vue Mills, Clinton. Rev. Laws, c. 110.

Belle Waist Company, The, Boston. 1903, c. 437.

Bellefontaine Brothers Company, Lowell. 1903, c. 437.

Bellingham Woolen Company, The, Bellingham. 1903, c. 437.

Bellows Falls Power Company, Boston. 1903, c. 437.

Belmont Amusement Company, Brockton. 1903, c. 437.

Belmont Baking Company, Brockton. 1903, c. 437.

Belmont Drug Company, Everett. 1903, c. 437.

Belmont Laundry, Inc., Springfield. 1903, c. 437.

Belmont Pharmacy, Belmont. 1903, c. 437.

Belmont Spring Water Company, The, Boston. Pub. Stat., c. 106.

Belvidere Woollen Manufacturing Company, Lowell. 1834, c. 133.

Bemis and Call Hardware and Tool Company, Springfield. 1851, c. 133.

Bemis Garnet Mills Company, Newton. 1903, c. 437.

Bemis Rubber Company, Watertown. 1903, c. 437.

Ben Levy Co., Boston. 1903, c. 437.

Bender Shoe Company, Lynn. 1903, c. 437.

Benjamin Fox, Incorporated, Boston. 1903, c. 437.

Benjamin Goldstein, Incorporated, Springfield. 1903, c. 437.

Benjamin Klous Company, Boston. 1903, c. 437.

Benj. N. Moore & Sons Company, Boston. 1903, c. 437.

Bennett Manufacturing Company, Boston. 1903, c. 437.

Bennett's Inc., Cambridge. 1903, c. 437.

Benoit Blanchard Company, Malden. 1903, c. 437.

Benoit-Bourassa Company, Boston. 1903, c. 437.

Benoit Clothing Company, Lawrence. 1903, c. 437.

Benoit-Petit Company, Lawrence. Name changed to Benoit Clothing Company, q. v.

Benson Furniture Company, The, Boston. 1903, c. 437.

Bent & Bush Company, Boston. 1903, c. 437.

Benz Kid Company, Lynn. 1903, c. 437.

Berenson-Junisky Company, Boston. 1903, c. 437.

Berg Chemical Company, Boston. 1903, c. 437.

Berger Machine Company, Springfield. 1903, c. 437.

Berger Manufacturing Company of Massachusetts, The, Boston. 1903, c. 437.

Berkeley Motor Car Company, The, Boston. 1903, c. 437.

Berkeley-Tremont Company, Boston. 1903, c. 437.

Berkeley Trust Associates, Incorporated, Boston. 1903, c. 437.

Berkshire Block Company, Great Barrington. 1901, c. 107.

Berkshire Canning Company, Lee. 1903, c. 437.

Berkshire Cotton Manufacturing Company, Adams. Pub. Stat., c. 106.

Berkshire Electric Company, Pittsfield. 1903, c. 437.

Berkshire Glass Sand Company, The, Cheshire. 1870, c. 224.

Berkshire Hills Co-operative Creamery Association, Monterey. Pub. Stat., c. 106.

Berkshire Hills Ice Company, Pittsfield. 1903, c. 437.

Berkshire Hills Paper Company, Adams. 1903, c. 437.

Berkshire Land & Sheep Company, Boston. 1903, c. 437.

Berkshire Leather Goods Manufacturing Company, Adams. 1903, c. 437.

Berkshire Loan and Trust Company, Pittsfield. 1895, c. 165.

Berkshire Lodge, Incorporated, Cheshire. 1903, c. 437.

Berkshire Machine Company, Pittsfield. 1903, c. 437.

Berkshire Manufacturing Company of Pittsfield, Pittsfield. 1870, c. 224.

Berkshire Mill Supply Company, Pittsfield. Pub. Stat., c. 106.

Berkshire Mineral Company, Springfield. 1903, c. 437.

Berkshire Motors Company, Pittsfield. 1903, c. 437.

Berkshire Paper Company, North Adams. Rev. Laws, c. 110.

Berkshire Pharmacy, Cambridge. 1903, c. 437.

Berkshire Schools Co., Mt. Washington. 1903, c. 437.

Berkshire Steam Laundry Company, Pittsfield. 1903, c. 437.

Berkshire Street Railway Company. Pub. Stat., c. 113.

Berkshire Vinegar Company, Pittsfield. 1903, c. 437.

Berkshire Water Company, Lee. 1880, c. 127. 1881, c. 81.

Berkshire Woolen & Worsted Company, Pittsfield. 1903, c. 437.

Berlin Cement Company, The, Boston. 1903, c. 437.

Bernard J. Delaney Company, Springfield. 1903, c. 437.

Berry Dodge Company, Newburyport. 1903, c. 437.

Berry Putnam Grain Company, The, North Andover. 1903, c. 437.

Bertelsen & Petersen Engineering Company, Boston. 1903, c. 437.

Berwick and Smith Company, Norwood. 1903, c. 437.

Berwick Cake Company, Boston. 1903, c. 437.

Besse-Baker Company, Brockton. Rev. Laws, c. 110.

Besse-Bryant Company, Worcester. Rev. Laws, c. 110.

Besse-Carpenter Company, Springfield. Rev. Laws, c. 110.

Besse-Mills Company, Holyoke. Rev. Laws, c. 110.

Besse, Osborn & Odell Incorporated, Boston. 1903, c. 437.

Besse-Rolfe Company, Lynn. Rev. Laws, c. 110.

Besse, Russell Company, Fall River. Pub. Stat., c. 106.

Bethel Chrome Tanning Company, Boston. 1903, c. 437.

Bettinson-Harris Laundry Co., Malden. 1903, c. 437.

Betty's Neck Company, The, Boston. 1903, c. 437.

Beverly Box Company, The, Beverly. 1903, c. 437.

Beverly Building Association, The, Beverly. Pub. Stat., c. 106.

Beverly Chemical and Supply Company, Beverly. 1903, c. 437.

Beverly Coke Company, The, Beverly. 1903, c. 437.

Beverly Confectionery Company, Beverly. 1903, c. 437.

Beverly Co-operative Association, Beverly. 1870, c. 224.

Beverly Gas and Electric Company, Beverly. 1851, c. 133.

Beverly Ice Company, Beverly. 1903, c. 437.

Beverly Lighter & Wrecking Company, Boston. 1903, c. 437.

Beverly Lock-Nut and Lock-Bolt Company, Beverly. 1903, c. 437.

Beverly Manufacturing Company, Beverly. 1903, c. 437.

Beverly News Company, Beverly. 1903, c. 437.

Beverly Printing Company, Beverly. 1903, c. 437.

Bi-Motor Equipment Co., Boston. 1903, c. 437.

Bianco Brothers Company, Boston. 1903, c. 437.

Bianco Construction Company, Boston. 1903, c. 437.

Bickford Auto-Livery Co. Inc., Fitchburg. 1903, c. 437.

Bickford Machine Company, Greenfield. 1903, c. 437.

Bicknell and Fuller Paper Box Company, Boston. 1903, c. 437.

Bicknell Bros., Incorporated, Lawrence. 1903, c. 437.

Bicknell-Thomas Co., Greenfield. 1903, c. 437.

Biddle and Smart Company, The, Amesbury. Pub. Stat., c. 106.

Biddle Baking Co., Newburyport. 1903, c. 437.

Bieringer Brothers Company, Boston. 1903, c. 437.

Bigelow and Dowse Company, Boston (1894). Pub. Stat., c. 106.

Bigelow & Dowse Company, Boston (1912). 1903, c. 437.

Bigelow & Joslin Company, Boston. 1903, c. 437.

Bigelow Carpet Company, Boston. Pub. Stat., c. 106.

Bigelow, Kennard and Company, Inc., Boston. 1903, c. 437.

Bigwood Woolen Company, Spencer. 1903, c. 437.

Bijou Amusement Company, Gardner. 1903, c. 437.

Bijou Spa, Inc., Boston. 1903, c. 437.

Bijou Theatre, Greenfield, Mass., Greenfield. 1903, c. 437.

Bijou Theatre Company of Holyoke, Massachusetts, Holyoke. 1903, c. 437.

Billings Dental Company, Rockland. 1903, c. 437.

Billings Newhall Company, Boston. 1903, c. 437.

Bircham Bend Power Company, Springfield. Pub. Stat., c. 106.

Birmingham Pen Co. Inc., The, Boston. 1903, c. 437.

Birnie, Adams and Ruxton Construction Company, Springfield. 1903, c. 437.

Birnie Paper Company, Springfield. Pub. Stat., c. 106.

Bishop-Babcock-Becker Company of Massachusetts, The, Boston. 1903, c. 437.

Bishop Bros. Quarry Co., Quincy. 1903, c. 437.

Bishop Company, The, North Attleborough. 1903, c. 437.

Bishop Oillio and Novelty Company, Boston. 1903, c. 437.

Bishop Publishing Company, The, Boston. 1903, c. 437.

Bituminous Road Implement Company, Boston. 1903, c. 437.

Bixby-Webber Co., Groton. 1903, c. 437.

Black Island Granite Associates, The, Cambridge. 1903, c. 437.

Blacker and Shepard Company, Boston. Rev. Laws, c. 110.

Blackmer Cut Glass Company, New Bedford. 1903, c. 437.

Blackstone Beef Company, Incorporated, The, Boston. 1903, c. 437.

Blackstone Electric Light Company, The, Blackstone. Pub. Stat., c. 106.

Blackstone Valley Publishing Company, Millbury. 1903, c. 437.

Blair-Forth Manufacturing Company, Boston. 1903, c. 437.

Blair Specialty Company, The, Attleborough. 1903, c. 437.

Blaisdell & Snyder, Inc., New Bedford. 1903, c. 437.

Blaisdell-Kavy Co., Pittsfield. 1903, c. 437.

Blake Allen Company, Boston. 1903, c. 437.

Blake Automobile Company, Cambridge. 1903, c. 437.

Blake-Curtis Company, Haverhill. Rev. Laws, c. 110.

Blake Electric Mfg. Company, Boston. 1903, c. 437.

Blake Hydraulic Valve Corporation, Boston. 1903, c. 437.

Blake Manufacturing Company, Springfield. Pub. Stat., c. 106.

Blake Pump & Condenser Co., Fitchburg. 1903, c. 437.

Blake Signal & Manufacturing Company, Boston. 1903, c. 437.

Blake Spark Plug Co., Boston. 1903, c. 437.

Blanchard & Company, Incorporated, Boston. Rev. Laws, c. 110.

Blanchard & Company, Incorporated, Boston. 1903, c. 437.

Blanchard & Gould Co., Acton. 1903, c. 437.

Blanchard Brothers Granite Company, Uxbridge. Pub. Stat., c. 106.

Blanchard Lumber Company, Boston. 1903, c. 437.

Blanchard Machine Company, The, Boston. Pub. Stat., c. 106.

Blanchard Press, Worcester. 1903, c. 437.

Blanchard Printing Company, Boston. 1903, c. 437.

Blanking Machine Company, Hyde Park. 1903, c. 437.

Bleak House Association, Dennis. Pub. Stat., c. 106.

Bleiler Contracting Company, Boston. 1903, c. 437.

Bliss & Perry Co., Newburyport. 1903, c. 437.

Bliss Mining Co., Boston. 1903, c. 437.

Block Plant Electric Light Company, The, Boston. Pub. Stat., c. 106.

Bloodine Corporation, The, Malden. 1903, c. 437.

Blue Hill Corporation, Boston. 1903, c. 437.

Blue Hill Electric Company, The, Canton. Pub. Stat., c. 106.

Blue Hill Museum Company, Boston. 1903, c. 437.

Blue Hill Quarry Company, Quincy. 1903, c. 437.

Blue Hill Street Railway Company, The. Pub. Stat., c. 113.

Blue Moon Laundry Company, Fitchburg. 1903, c. 437.

Blue Ribbon Baking Co., Methuen. 1903, c. 437.

Blue Ribbon Garage Company, Springfield. 1903, c. 437.

Blue Ribbon Mfg. Co., The, Boston. 1903, c. 437.

Board of Trade Association, Provincetown. 1903, c. 437.

Boat Meadow Cranberry Company, Orleans. 1903, c. 437.

Bodurtha Lumber Company, The, Westfield. 1903, c. 437.

Boice-Perrine Company, Boston. 1903, c. 437.

Bolander and Parker Shoe Company, Lynn. 1903, c. 437.

Bolton Fruit Company, Bolton. 1903, c. 437.

Bolton Telephone Company, The, Bolton. Rev. Laws, c. 110.

Bon Marché Dry Goods Company, The, Lowell. Pub. Stat., c. 106.

Bon-Ton Millinery Co., The, Fall River. Rev. Laws, c. 110.

Bond and Bond Company, Boston. Rev. Laws, c. 110.

Bond and Share Corporation, Boston. 1903, c. 437.

Bond Exchange Company, Boston. 1903, c. 437.

Bond Grain Company, Worcester. 1903, c. 437.

Bonds Anti-Frosting Company, Boston. 1903, c. 437.

Bonelli-Adams Co., Boston. 1903, c. 437.

Bong Binder Company, Boston. 1903, c. 437.

Bonn and Company, Incorporated, Boston. 1903, c. 437.

Bonney Co., The, New Bedford. 1903, c. 437.

Bonnie Brae Farms Inc., Sheffield. 1903, c. 437.

Bonny Brook Farm Company, Grafton. 1903, c. 437.

Booker Custom Laundry, Incorporated, The, Boston. 1903, c. 437.

Boot and Shoe Recorder Publishing Company, Boston. 1903, c. 437.

Booth Fisheries Company, Boston. 1903, c. 437.

Booth Manufacturing Company, New Bedford. 1903, c. 437.

Boothby Surgical Hospital, Boston. Pub. Stat., c. 115. 1907, c. 290. 1910, c. 67.

Boott Mills, Lowell. 1903, c. 437.

Borden & Remington Co., Fall River. 1903, c. 437.

Borden, Guiney and Kendall Company, Fall River. Pub. Stat., c. 106.

Border City Manufacturing Company, Fall River. 1870, c. 224.

Boss Dry Goods Company, Worcester. 1903, c. 437.

Boston Acetylene Generator Company, Boston. 1903, c. 437.

Boston-Alberta Company, The, Boston. 1903, c. 437.

Boston and Albany Railroad Company, Boston. 1867, c. 270. 1869, c. 461.

Boston and Canada Wheatland Company, Boston. 1903, c. 437.

Boston and Chelsea Railroad Company, Boston. 1854, c. 445.

Boston and Gloucester Steamboat Company, The, Boston. Pub. Stat., c. 106.

Boston and Lockport Block Company, Boston. 1903, c. 437.

Boston and Lowell Railroad Corporation, Boston. 1830, c. 4. 1881, c. 98.

Boston & Maine Produce Exchange, Boston. 1903, c. 437.

Boston and Maine Railroad, Boston. 1833, c. 109. 1837, c. 113; 1839, c. 82; 1841, c. 56; 1843, c. 90.

Boston and Ophir Gold Mining Company, Boston. 1903, c. 437.

Boston and Philadelphia Steamship Company. 1902, c. 343.

Boston and Providence Railroad Corporation, Boston. 1831, c. 56.

Boston and Revere Electric Street Railway Company, Revere. 1889, c. 363.

Boston and St. John Tripolite Company, Boston. 1903, c. 437.

Boston and Springfield Despatch Company, Springfield. 1903, c. 437.

Boston & Suburban Electric Transfer Company, Boston. 1903, c. 437.

Boston and Suburban Laundry Company, Cambridge. 1903, c. 437.

Boston and Worcester Street Railway Company. Pub. Stat., c. 113.

Boston Arena Company, Boston. 1903, c. 437.

Boston Art Embroidery Co., The, Boston. 1903, c. 437.

Boston Art Glass Company, The, Boston. 1903, c. 437.

Boston Art Metal Company, Boston. 1903, c. 437.

Boston Artesian Well Company, Boston. 1903, c. 437.

Boston Artificial Limb Company, Boston. 1903, c. 437.

Boston Asphalt Company, Boston. Pub. Stat., c. 106.

Boston Audit Company, Boston. 1903, c. 437.

Boston Auto Coach Company, Boston. 1903, c. 437.

Boston Auto Gage Co., Boston. 1903, c. 437.

Boston Automatic Machine Company, Boston. 1903, c. 437.

Boston Automobile Dealers Association Incorporated, Boston. 1903, c. 437.

Boston Badge Company, Boston. 1903, c. 437.

Boston Bait and Supply Company, The, Boston. 1903, c. 437.

Boston Baking Powder Company, Lowell. 1903, c. 437.

Boston Bank Note Company, Boston. 1903, c. 437.

Boston Batavia Rubber Co., Boston. 1903, c. 437.

Boston Bay Steamboat Company, Boston. 1903, c. 437.

Boston Bedding Supply Company, Natick. 1903, c. 437.

Boston Beef Company, Boston. 1903, c. 437.

Boston Beer Company, Boston. Chartered 1828. 1827, c. 32.

Boston Belting Company, Boston. 1845, c. 177. 1847, c. 96.

Boston Bent Glass Company, The, Boston. 1903, c. 437.

Boston Billiard and Bowling Company, Boston. 1903, c. 437.

Boston Blower Company, The, Boston. 1870, c. 224.

Boston Bolt and Iron Co., Boston. 1903, c. 437.

Boston Bond & Note Co., Boston. 1903, c. 437.

Boston Bonnet Wire Co., Boston. 1903, c. 437.

Boston Book-binding Company, Boston. Pub. Stat., c. 106.

Boston Book Company, The, Boston. Pub. Stat., c. 106.

Boston Brass Andiron Company, Boston. 1903, c. 437.

Boston Brass Company, Boston. 1903, c. 437.

Boston Brazing Company, Boston. 1903, c. 437.

Boston Brick Company, Boston. Rev. Laws, c. 110.

Boston Builders Finish Company, Boston. 1903, c. 437.

Boston Building Material Company, Boston. 1903, c. 437.

Boston Building Wrecking Company, Boston. 1903, c. 437.

Boston Buying Company, Quincy. 1903, c. 437.

Boston, Cape Cod and New York Canal Company. 1899, c. 448. 1910, c. 519.

Boston Car Wheel Company, Boston. 1903, c. 437.

Boston Carriage and Baggage Transfer Company, Boston. 1903, c. 437.

Boston Cement, Sand & Gravel Company, Lowell. 1903, c. 437.

Boston Chicle Company, Malden. 1903, c. 437.

Boston Cleaning Company, Boston. 1903, c. 437.

Boston Clip & Tag Company, Boston. 1903, c. 437.

Boston Clock Company, Boston. 1903, c. 437.

Boston Coal Company, Boston. Pub. Stat., c. 106.

Boston Coated Paper Company, The, Boston. 1903, c. 437.

Boston Cold Storage and Terminal Company, Boston. 1903, c. 437.

Boston Commercial Car Co., Boston. Name changed to Arcade Auto, Truck and Motor Boat Company, q. v.

Boston Commercial Company, Boston. 1903, c. 437.

Boston Commercial Motor Vehicle Association, Incorporated, Boston. 1903, c. 437.

Boston Condensed Milk Company, Boston. 1903, c. 437.

Boston Confectionery Company, Cambridge. 1903, c. 437.

Boston Consolidated Gas Company, Boston. 1903, c. 417. Rev. Laws, c. 110.

Boston Co-operative Building Company, Boston. 1871, c. 324. 1872, c. 184.

Boston Co-operative Flower Market, Boston. 1903, c. 437.

Boston Co-operative Milk Producers' Company, The, Boston. 1903, c. 437.

Boston Copper Works Company, Boston. 1903, c. 437.

Boston Cordage Company, Boston. 1870, c. 224.

Boston Corking Machine Company, Boston. 1903, c. 437.

Boston Credit Company, Brockton. Pub. Stat., c. 106.

Boston Decorative Plant Company, Boston. 1903, c. 437.

Boston Dental Institute, Inc., Boston. 1903, c. 437.

Boston Development and Sanitary Company, Boston. 1903, c. 437.

Boston Disposal Company, Boston. 1903, c. 437.

Boston Docks and Warehouse Company, Boston. 1903, c. 437.

Boston Drop Black Company, Boston. 1903, c. 437.

Boston Dry Goods Company, Boston. Pub. Stat., c. 106.

Boston Duck Company, Palmer and Belchertown. 1845, c. 47.

Boston Dye House, Inc., Malden. 1903, c. 437.

Boston Dyeing & Cleansing Co., Inc., Boston. 1903, c. 437.

Boston Electric Company, Boston. 1870, c. 224.

Boston Electric Garage Co., Boston. 1903, c. 437.

Boston Electric Light Company, Boston. Pub. Stat., c. 106.

Boston Electric Protective Association, Boston. 1870, c. 224.

Boston Electrotype Company, Boston. 1903, c. 437.

Boston Elevated Railway Company, Boston. 1894, c. 548. 1911, c. 740.

Boston Envelope Company, Boston. 1903, c. 437.

Boston Exhibiting Association, Boston. 1903, c. 437.

Boston Express Exchange (Incorporated), Boston. 1903, c. 437.

Boston Feather Duster Company, Boston. Pub. Stat., c. 106.

Boston Felt and Rubber Company, Boston. 1903, c. 437.

Boston Felt Manufacturing Company, Boston. 1903, c. 437.

Boston Fertilizer Company, Boston. 1903, c. 437.

Boston Fibre Co., Inc., Boston. 1903, c. 437.

Boston Film Rental Company, Boston. 1903, c. 437.

Boston Filter Company, Chelsea. 1903, c. 437.

Boston Fire Adjustment Company, The, Boston. 1903, c. 437.

Boston Fire Patrol Company, Boston. 1903, c. 437.

Boston Fish Market Corporation, Boston. 1903, c. 437.

Boston Floor Company, Limited, Boston. 1903, c. 437.

Boston Flower Exchange, Inc., Boston. 1903, c. 437.

Boston Food Products Company, Boston. 1903, c. 437.

Boston Foot Specialty Company, Boston. 1903, c. 437.

Boston Forge Company, Boston. Gen. Stat., c. 61.

Boston Foundry Co., Boston. 1903, c. 437.

Boston French Range Company, Boston. 1903, c. 437.

Boston Fresh Tripe Company, Boston. Pub. Stat., c. 106.

Boston Furnace Company, Boston. Pub. Stat., c. 106.

Boston Furniture Company, Boston. 1903, c. 437.

Boston Garage Company, Boston. 1903, c. 437.

Boston Gardening Company, Newton. 1903, c. 437.

Boston Gas Producer and Engine Company, Cambridge. 1903, c. 437.

Boston Gazette Company, Boston. 1903, c. 437.

Boston Globe Cap Company, Boston. 1903, c. 437.

Boston Glue Company, Boston. 1903, c. 437.

Boston Gore and Web Manufacturing Company, Chelsea. Pub. Stat., c. 106.

Boston Gun Club, Boston. 1903, c. 437.

Boston Handle Company, Boston. 1903, c. 437.

Boston Hat & Bonnet Frame Company, Boston. 1903, c. 437.

Boston Hay and Grain Company, The, Chelsea. 1903, c. 437.

Boston Hebrew Publishing Company, Boston. 1903, c. 437.

Boston Herald, Incorporated, Boston. 1903, c. 437.

Boston Hide and Skin Association, Boston. Pub. Stat., c. 106.

Boston Holding Company, Boston. 1903, c. 437.

Boston Ice Company, The, Boston. Pub. Stat., c. 106.

Boston Ice Cream Company, Boston. 1903, c. 437.

Boston Independent Investment Company, The, Boston. 1903, c. 437.

Boston Index Card Company, Boston. 1903, c. 437.

Boston Institute, Inc., Boston. 1903, c. 437.

Boston Insulated Wire & Cable Co., Boston. 1903, c. 437.

Boston Insurance Company, Boston. Organized, 1873. 1872, c. 375.

Boston Investment Company, Boston. 1903, c. 437.

Boston Iron Works, Boston. 1903, c. 437.

Boston Jamaica and Cuba Fruit Company, Boston. 1903, c. 437.

Boston Lace Store, Inc., The, Boston. 1903, c. 437.

Boston Lacing Hook Company, The, Boston. Pub. Stat., c. 106.

Boston Ladies Tailoring Company, Milford. 1903, c. 437.

Boston Leather Goods Company, Boston. 1903, c. 437.

Boston Lettish Co-operative Society, Boston. 1903, c. 437.

Boston Lighter Company, Boston. 1903, c. 437.

Boston Lightning Rod Co., Boston. 1903, c. 437.

Boston Limited Partnership Company, Boston. 1885, c. 208. 1904, c. 400.

Boston Live Poultry Co., Boston. 1903, c. 437.

Boston Loan Company, Boston. 1903, c. 437.

Boston Machine Works Company, Boston. 1903, c. 437.

Boston Machinery Company, Boston. 1903, c. 437.

Boston Manufacturing Company, 1901, The, Waltham. Pub. Stat., c. 106.

Boston Map Mounting Service, Inc., Boston. 1903, c. 437.

Boston Market Reporter Publishing Company, Boston. 1903, c. 437.

Boston Mat Leather Finishing Company, Boston. 1903, c. 437.

Boston Merchandise Co., Boston. 1903, c. 437.

Boston Milling Company, Boston. 1903, c. 437.

Boston Mining and Stock Exchange, Boston. Pub. Stat., c. 106.

Boston Mirror Company, Boston. Rev. Laws, c. 110.

Boston Motion Picture Manufacturing Company, Boston. 1903, c. 437.

Boston, Nahant and Pines Steamboat Company, Boston. 1903, c. 437.

Boston National League Baseball Company, Boston. 1903, c. 437.

Boston-Newell Company, The, Boston. 1903, c. 437.

Boston News Bureau Company, Boston. 1903, c. 437.

Boston Nickel Plating Company, Boston. 1903, c. 437.

Boston Note Brokerage Company, Boston. 1903, c. 437.

Boston Oil and Gasolene Company, Boston. 1903, c. 437.

Boston Opera Company, Boston. 1903, c. 437.

Boston Optical Company, Boston. Rev. Laws, c. 110.

Boston Oregon Mast Company, Boston. Pub. Stat., c. 106.

Boston Packing and Provision Company, Boston. Pub. Stat., cc. 106 and 107.

Boston Paper Specialty Company, Boston. 1903, c. 437.

Boston Parcel Delivery Company, Boston. Pub. Stat., c. 106.

Boston Pencil Pointer Company, Boston. 1903, c. 437.

Boston Piano Supply Company, Boston. 1903, c. 437.

Boston Pier, or the Long Wharf, Proprietors of, Boston. Chartered, 1772. 1871, c. 136.

Boston Plastic Art Company, Boston. 1903, c. 437.

Boston Plate and Window Glass Company, Boston. Pub. Stat., c. 106.

Boston, Plymouth and New Bedford Steamship Company, Boston. 1903, c. 437.

Boston Pneumatic Transit Company, Boston. Pub. Stat., c. 106.

Boston Pocket Manual Company, Boston. 1903, c. 437.

Boston Portrait Company Inc., Boston. 1903, c. 437.

Boston Printing Company, Boston. Pub. Stat., c. 106.

Boston Printing Press & Machinery Co., Boston. 1903, c. 437.

Boston Produce Company, Boston. 1903, c. 437.

Boston Products Company, Boston. 1903, c. 437.

Boston, Providence and Fall River Express Company, Boston. 1903, c. 437.

Boston, Quincy and Fall River Bicycle Railway Company, Boston. 1897, c. 527. 1899, c. 141. 1900, c. 150. 1901, c. 111. 1907, c. 556. 1912, c. 707.

Boston Railroad Holding Company, Boston. 1909, c. 519. 1903, c. 437.

Boston Real Estate Association of Boston, Boston. 1888, c. 125.

Boston Regalia Company, The, Boston. Pub. Stat., c. 106.

Boston, Revere Beach and Lynn Railroad Company, Boston. 1872, c. 53. 1912, c. 183.

Boston Rod Company, Boston. 1903, c. 437.

Boston Roof Protecting Co., Boston. 1903, c. 437.

Boston Rubber Company, Boston. 1870, c. 224.

Boston Rubber Reclaiming Company, Boston. 1903, c. 437.

Boston Rubber Shoe Company, Malden. 1853, c. 277. 1855, c. 367.

Boston Safe Deposit and Trust Company, Boston. 1867, c. 151. 1874, c. 373; 1875, c. 123.

Boston Safety Crank Company, Boston. 1903, c. 437.

Boston Sand Company, Boston. 1903, c. 437.

Boston Sanitary Wagon Company, Boston. 1903, c. 437.

Boston Sash Weight Company, Boston. 1903, c. 437.

Boston Saw and Tool Company, Boston. 1903, c. 437.

Boston Self-Locking Block Company, Boston. 1903, c. 437.

Boston Silk Company, The, Boston. 1903, c. 437.

Boston Smokeless Draft Inducer and Economizer Company, Boston. 1903, c. 437.

Boston Specialty Stores Company, Concord. 1903, c. 437.

Boston Stitching and Plaiting Co., Boston. Pub. Stat., c. 106.

Boston Stoker Company, Boston. 1903, c. 437.

Boston Storage Warehouse Company, The, Boston. 1870, c. 224.

Boston Store, Inc., The, Chelsea. 1903, c. 437.

Boston Straw Board Company, Boston. Pub. Stat., c. 106.

Boston Suburban Book Co., Boston. 1903, c. 437.

Boston Surgical Specialty Company, The, Acton. 1903, c. 437.

Boston Tavern Inc., Boston. 1903, c. 437.

Boston Team Owners' Supply Company, Boston. 1903, c. 437.

Boston Terminal Company, The, Boston. 1896, c. 516.

Boston Terminal Refrigerating Company, Boston. 1903, c. 437.

Boston Terrier Record Company, Boston. 1903, c. 437.

Boston Thread and Twine Company, Boston. Pub. Stat., c. 106.

Boston Times Company, The, Boston. Pub. Stat., c. 106.

Boston Tow Boat Company, Boston. 1903, c. 437.

Boston Transcript Company, Boston. 1870, c. 224.

Boston Transfer Company, The, Boston. Pub. Stat., c. 106.

Boston Trap Rock Contracting Company, Boston. 1903, c. 437.

Boston Traveler Company, The, Boston. Pub. Stat., c. 106.

Boston Travelling Goods Company, Boston. 1903, c. 437.

Boston Trucking Company, Boston. 1903, c. 437.

Boston Upholstering Company, Boston. 1903, c. 437.

Boston Varnish Company, Everett. Pub. Stat., c. 106.

Boston Veterinary Hospital, The, Boston. Pub. Stat., c. 106.

Boston Wall Paper House, Incorporated, Boston. 1903, c. 437.

Boston Water Power Company, Boston. 1824, c. 26.

Boston Wharf Company, The, Boston. 1836, c. 259.

Boston Wholesale Grocery Company, The, Boston. Pub. Stat., c. 106.

Boston Willow Furniture Company, Boston. 1903, c. 437.

Boston Woven Hose and Rubber Company, Cambridge. 1903, c. 437.

Boston Wrecking Company, The, Boston. 1903, c. 437.

Boston Yarn Company, Boston. 1903, c. 437.

Bosworth & Beal Inc., Cohasset. 1903, c. 437.

Bosworth Manufacturing Company, Boston. 1903, c. 437.

Boughton Door Company, Boston. 1903, c. 437.

Boulevard Auto Company, Somerville. 1903, c. 437.

Boulevard Pharmacy, Everett. 1903, c. 437.

Boulevard Trust Company of Brookline, Brookline. 1904, c. 374.

Bourn-Hadley Company, Templeton. 1903, c. 437.

Bourne Mills, Fall River. 1870, c. 224.

Boutwell Bros., Incorporated, Lowell. 1903, c. 437.

Bow Ridge Development Company, The, Boston. 1903, c. 437.

Bowditch & Clapp Company, Boston. 1903, c. 437.

Bowdoin Fish Market Incorporated, Boston. 1903, c. 437.

Bowen Manufacturing Company, Boston. 1903, c. 437.

Bowenville Coal Company, The, Fall River. Pub. Stat., c. 106.

Bowie Manufacturing Company, The, Boston. 1903, c. 437.

Bowker Fertilizer Company, Boston. 1870, c. 224.

Bowker Torrey Company, The, Boston. 1903, c. 437.

Bowlaway Amusement Company, Lowell. 1903, c. 437.

Bowman and Gregg Company, Springfield. 1903, c. 437.

Boyce Cigar Company, Boston. 1903, c. 437.

Boyd, Dalton & Co., Inc., Boston. 1903, c. 437.

Boyd Motor Company, Boston. 1903, c. 437.

Boyd Sticky Fly-Paper Company, Boston. 1903, c. 437.

Boyd Transportation Company, The, Brockton. 1903, c. 437.

Boyden and Company, Incorporated, Boston. 1903, c. 437.

Boylston & Woodbury Cafe Company, The, Boston. 1903, c. 437.

Boylston Bottling Company, Boston. 1903, c. 437.

Boylston Market Association, The, Boston. Chartered 1809. 1808, c. 48.

Boynton and Plummer, Inc., Worcester. 1903, c. 437.

Boynton Coal Company (Incorporated), Gloucester. 1903, c. 437.

Brackett-Parker Company, Boston. 1903, c. 437.

Bradbury Company, The, Brookline. Pub. Stat., c. 106.

Bradford Joint Company, Plymouth. 1870, c. 224.

Bradford Yarn Mills, Brookfield. Pub. Stat., c. 106.

Bradlee and Chatman Company, The, Boston. Rev. Laws, c. 110.

Bradley and Leavitt Counter Co., Haverhill. 1903, c. 437.

Bradley Fertilizer Company, Boston. 1870, c. 224.

Bradley-Ricker Company, Plymouth. 1903, c. 437.

Bradshaw Construction Company, The, Boston. 1903, c. 437.

Bradstreet Heel Company, Haverhill. 1903, c. 437.

Bragdon-Jones Company, Boston. 1903, c. 437.

Braintree Rubber Cement Company, Braintree. 1903, c. 437.

Braley Sporting Goods Company, New Bedford. 1903, c. 437.

Brandt Leather Company, Norwood. 1903, c. 437.

Brandt Leather Co. of N. Y., Boston. 1903, c. 437.

Brant Rock House Co., Marshfield. 1903, c. 437.

Brant Rock Water Company, Marshfield. 1890, c. 174.

Breck-Robinson Nursery Company, Boston. 1903, c. 437.

Breck Rubber Company, Springfield. 1903, c. 437.

Breed Coal Company, Lynn. Pub. Stat., c. 106.

Brennan Boot and Shoe Company, Natick. Pub. Stat., c. 106.

Breslin & Campbell, Inc., Boston. 1903, c. 437.

Breton Coal Company, Boston. 1903, c. 437.

Breton Company, The, Boston. 1903, c. 437.

Brett Lumber Company, Lynn. 1903, c. 437.

Brewer & Company Inc., Fall River. 1903, c. 437.

Brewer Elevator Company, Boston. 1903, c. 437.

Brewer-Macaulay Company, Boston. 1903, c. 437.

Brewster Frame Company, The, Boston. 1903, c. 437.

Brewster Hotel Company, Boston. 1903, c. 437.

Bridge Company, The, Marlborough. 1903, c. 437.

Bridgewater Ice and Coal Company, The, Bridgewater. 1903, c. 437.

Bridgewater Shoe Factory Company, Bridgewater. Pub. Stat., c. 106.

Bridgewaters Water Company, Bridgewater. 1887, c. 192.

Bridgham and Smith Company, Boston. 1903, c. 437.

Brierly-Lombard Company, The, Worcester. 1903, c. 437.

Briggs and Allyn Manufacturing Company, Lawrence. Pub. Stat., c. 106.

Briggs Carriage Company, Amesbury. Pub. Stat., c. 106.

Brigham Company, The, Springfield. Pub. Stat., c. 106.

Brighton Coal Company, Boston. 1903, c. 437.

Brighton Cold Storage Warehouse Company, Boston. 1903, c. 437.

Brighton Dressed Meat Company, Boston. 1903, c. 437.

Brightwood Manufacturing Company, The, North Andover. Pub. Stat., c. 106.

Bristol & Norfolk Street Railway Company. Rev. Laws, c. 112, § 13.

Bristol County Investment Company, Taunton. 1903, c. 437.

Bristol Manufacturing Corporation, New Bedford. Pub. Stat., c. 106.

British Tea Table Inc., Boston. 1903, c. 437.

Broadfield Poultry Farm, Inc., Bolton. 1903, c. 437.

Broadwalk Shoe Company, Haverhill. 1903, c. 437.

Broadway Amusement Company, Boston. 1903, c. 437.

Broadway Extension Poultry Company, The, Boston. 1903, c. 437.

Broadway Iron Foundry Company, Cambridge. Pub. Stat., c. 106.

Broadway Pharmacy, Incorporated, Cambridge. 1903, c. 437.

Broadway Storage Company, Boston. Pub. Stat., c. 106.

Broadway Theatre Company, Springfield. 1903, c. 437.

Broadway Theatre Company of Lawrence, Lawrence. 1903, c. 437.

Brockton and Plymouth Street Railway Company. Pub. Stat., c. 113.

Brockton Auto Exchange, Brockton. 1903, c. 437.

Brockton Bleach and Stain Company, The, Brockton. 1903, c. 437.

Brockton Box Toe Corporation, Brockton. 1903, c. 437.

Brockton Co-operative Boot and Shoe Company, The, Brockton. Pub. Stat., c. 106.

Brockton Die Company, Brockton. 1903, c. 437.

Brockton Drug Company, Brockton. 1903, c. 437.

Brockton Family Market, Inc., The, Brockton. 1903, c. 437.

Brockton Gas Light Company, Brockton. Organized 1859. 1882, c. 38.

Brockton Hebrew Loan Corporation, The, Brockton. 1903, c. 437.

Brockton Heel Company, Brockton. 1903, c. 437.

Brockton Ideal Box Company, The, Brockton. 1903, c. 437.

Brockton-Lowell Amusement Co., Brockton. 1903, c. 437.

Brockton Lumber and Construction Company, Brockton. 1903, c. 437.

Brockton Motor Exchange Co., Brockton. 1903, c. 437.

Brockton Mowing Machine Cutter-Bar Company, Brockton. 1903, c. 437.

Brockton People's Shoe Company, Brockton. 1903, c. 437.

Brockton Pink Granite Quarry Company, Boston. 1903, c. 437.

Brockton Publishing Company, Brockton. 1903, c. 437.

Brockton Shoe Company, Brockton. 1903, c. 437.

Brockton Shoe Market, Inc., Lowell. 1903, c. 437.

Brockton Transportation Company, Brockton. 1903, c. 437.

Brockton Webbing Company, Brockton. Rev. Laws, c. 110.

Brockton Welting Company, Brockton. 1903, c. 437.

Brockway-Smith Corporation, The, Lynn. Pub. Stat., c. 106.

Brodfelt Worsted Company, Clinton. 1903, c. 437.

Bronson Building Company, Attleborough. 1903, c. 437.

Bronson Chemical Company, The, Blackstone. 1903, c. 437.

Brook Manufacturing Company, Boston. 1903, c. 437.

Brookline Chemical Company, The, Brookline. 1903, c. 437.

Brookline Gift Shop, Inc., Boston. 1903, c. 437.

Brookline Motor & Specialty Corporation, Brookline. 1903, c. 437.

Brookline Press, The, Brookline. 1903, c. 437.

Brookline Provision Company, Brookline. 1903, c. 437.

Brookline Storage Warehouse, Brookline. Pub. Stat., c. 106.

Brookline Trust Company, Brookline. 1904, c. 374.

Brookmede Farm Company, New Marlborough. 1903, c. 437.

Brooks Bank Note Company, Boston. Pub. Stat., c. 106.

Brooks Construction and Lumber Co., The., Newburyport. 1903, c. 437.

Brooks Manufacturing Company, The, Boston. 1903, c. 437.

Brookside Worsted Mills, Chelmsford. 1903, c. 437.

Brophy-Barrabee-Brophy Company, Boston. 1903, c. 437.

Brophy Bros. Shoe Co., Lynn. Pub. Stat., c. 106.

Brotherhood Publishing Company, Boston. 1903, c. 437.

Brown & Company, Inc., Boston. 1903, c. 437.

Brown & Simonds Company, The, Boston. Pub. Stat., c. 106.

Brown Bag Filling Machine Co., The, Fitchburg. Pub. Stat., c. 106.

Brown-Binnian Company, Boston. 1903, c. 437.

Brown Brothers Company, Gloucester. 1903, c. 437.

Brown Credit Company, Boston. 1903, c. 437.

Brown-Davis Hardware Company, Worcester. 1903, c. 437.

Brown, De Loriea Company, Boston. 1903, c. 437.

Brown-Dexter Co., Boston. 1903, c. 437.

Brown Durrell Co., Boston. 1903, c. 437.

Brown Electrical Company, The, Attleborough. 1903, c. 437.

Brown Engine Company, The, Fitchburg. 1903, c. 437.

Brown Folding Stool Company, Boston. 1903, c. 437.

Brown Garage and Carriage Co., Boston. 1903, c. 437.

Brown-Howland Company, Boston. 1903, c. 437.

Brown Jewelry Company, Incorporated, The, Newburyport. 1903, c. 437.

Brown Oil Company, Boston. 1903, c. 437.

Brown-Rawson Garage Co., Gardner. 1903, c. 437.

Brown-Sargent Company, Boston. 1903, c. 437.

Brown-Talbot Machinery Company, Boston. 1903, c. 437.

Brown-Wales Company, Boston. Rev. Laws, c. 110.

Browne & Baxter Company, Boston. 1903, c. 437.

Browne Apparatus Company, Boston. 1903, c. 437.

Brownell Boston Company, Boston. 1903, c. 437.

Browning, King & Company, Inc., Boston. 1903, c. 437.

Brown's Enamel Works, Inc., Fitchburg. 1903, c. 437.

Brown's Letters, Inc., Boston. 1903, c. 437.

Bruce-Hibbard Electric Co., Fitchburg. 1903, c. 437.

Brunelle Boiler Company, The, Worcester. 1903, c. 437.

Brunswick Balke Collender Company, Boston. 1903, c. 437.

Brunswick Company, The, Boston. 1903, c. 437.

Brunswick Realty Company, Boston. 1903, c. 437.

Brush Hat Manufacturing Company, Lawrence. 1903, c. 437.

Bryant & Ordway Company, Boston. 1903, c. 437.

Bryant Box Company, The, Westfield. Pub. Stat., c. 106.

Bryning Shelf Company, Boston. 1903, c. 437.

Buchanan and Bolt Wire Company, Holyoke. Pub. Stat., c. 106.

Buck Printing Company, Boston. 1903, c. 437.

Buckeye Canning Company, Boston. 1903, c. 437.

Buckley Automatic Flag-pole Company, Boston. 1903, c. 437.

Buckley's Incorporated, Haverhill. 1903, c. 437.

Budd Company, Inc., Boston. 1903, c. 437.

Buff & Buff Manufacturing Company, Boston. 1903, c. 437.

Buffington Pharmacy Company, Worcester. Pub. Stat., c. 106.

Buick Boston Company, Lowell. 1903, c. 437.

Builders and Buyers Mortgage Company, Cambridge. 1903, c. 437.

Builders' Iron and Steel Company, Cambridge. Pub. Stat., c. 106.

Building Trades' Credit Agency, The, Boston. 1903, c. 437.

Buildings Repair Company, Boston. 1903, c. 437.

Bulfinch Realty Company, Boston. 1903, c. 437.

Bull Dog Clip Manufacturing Co., New Bedford. 1903, c. 437.

Bullard Company, The, Boston. 1903, c. 437.

Bullard Specialty Co., Springfield. 1903, c. 437.

Bullard Thread Company, The, Holyoke. 1903, c. 437.

Bullion Tip Company, Boston. 1903, c. 437.

Bullock Thread and Twine Company, Boston. Name changed to Futurity Thread Manufacturing Company, q. v.

Bunker Hill Coal Co., Boston. Pub. Stat., c. 106.

Bunker Hill Laundry Company, Boston. 1903, c. 437.

Bunkio Matsuki Corporation, The, Boston. 1903, c. 437.

Bunting & Emery Company, Boston. 1903, c. 437.

Bunting, Stevens Co., Boston. 1903, c. 437.

Burbank Brothers Company, The, Amesbury. 1903, c. 437.

Burden & Company inc., Boston. 1903, c. 437.

Burden-Bryant Company, Springfield. 1903, c. 437.

Burdett College, Boston. Pub. Stat., c. 115.

Burdett Shoe Company, Lynn. 1903, c. 437.

Burditt & Williams Co., Boston. Pub. Stat., c. 106.

Bureau of University Travel (Inc.), The, Boston. 1903, c. 437.

Burgess Company & Curtis, Marblehead. 1903, c. 437.

Burke & Company, Inc., Boston. 1903, c. 437.

Burkinshaw Knife Company, Pepperell. 1903, c. 437.

Burleigh & Martin Incorporated, Boston. 1903, c. 437.

Burleigh Rock Drill Company, The, Fitchburg. Gen. Stat., c. 61.

Burlingame and Darbys' Company, The, North Adams. Pub. Stat., c. 106.

Burnham Railway Appliance Company, Boston. 1903, c. 437.

Burnham Shoe Company, The, Lynn. 1903, c. 437.

Burns Jewelry Manufacturing Company, Quincy. 1903, c. 437.

Burn's River Ice Corporation, New Bedford. Pub. Stat., c. 106.

Burr Company, The, Ludlow. 1903, c. 437.

Burrows Lock-Nut & Bolt Company, Beverly. 1903, c. 437.

Burrows Manufacturing Company, Boston. 1903, c. 437.

Burt and Packard Company, Brockton. 1903, c. 437.

Burt Furniture Company, North Attleborough. 1903, c. 437.

Burton Dentists Inc., Lowell. 1903, c. 437.

Burton H. Wiggin Company, Lowell. 1903, c. 437.

Burtworth Carpet Company, Springfield. Pub. Stat., c. 106.

Bush and Witherspoon Company, Boston. 1903, c. 437.

Bushway Ice Cream Co., Somerville. 1903, c. 437.

Butcher Polish Company, The, Boston. Pub. Stat., c. 106.

Butchers' Slaughtering and Melting Association, Brighton. 1870, c. 365.

Butler Automatic Gas Igniter Syndicate, inc., Boston. 1903, c. 437.

Butler Beef Company, Springfield. 1903, c. 437.

Butler Chuck Company, The, Greenfield. 1903, c. 437.

Butler Furniture Company, Boston. 1903, c. 437.

Butler Mill, New Bedford. Rev. Laws, c. 110.

Butman & Cressey Company, Lynn. 1903, c. 437.

Butterfield Printing Company, Lowell. 1903, c. 437.

Buttrick Lumber Company, The, Waltham. Pub. Stat., c. 106.

Butts & Ordway Company, Boston. Pub. Stat., c. 106.

Buxton, Doane Company, Boston. 1903, c. 437.

Buzzard's Bay Cranberry Corporation, Bourne. 1903, c. 437.

Buzzards Bay Electric Company, Oak Bluffs. Pub. Stat., c. 106. 1912, c. 460.

Buzzell Manufacturing Company, Everett. 1903, c. 437.

Byam-Southwick Company, Waltham. 1903, c. 437.

Byram Manufacturing Co., Boston. 1903, c. 437.

Byron W. Anthony Company, Fall River. 1903, c. 437.

Byron Weston Company, Dalton. Pub. Stat., c. 106.

C. A. Allbe Plumbing Co., Springfield. 1903, c. 437.

C. A. Bray Company, The, Boston. Pub. Stat., c. 106.

C. A. Cook Co., Cambridge. 1903, c. 437.

C. A. Cross & Co., Incorporated, Fitchburg. Pub. Stat., c. 106.

C. A. Dodge Company, Boston. 1903, c. 437.

C. A. Eagleston Company, Lynnfield. 1903, c. 437.

C. A. Edgarton Manufacturing Company, The, Shirley. Pub. Stat., c. 106.

C. A. Hamel Company, Lynn. 1903, c. 437.

C. A. Hurd Company, Beverly. 1903, c. 437.

C. A. King Company, Worcester. 1903, c. 437.

C. A. Nichols Company, Springfield. 1903, c. 437.

C. A. Noyes Co., Brockton. 1903, c. 437.

C. A. Pierce & Co., Incorporated, Waltham. 1903, c. 437.

C. A. Reid Company, Cambridge. 1903, c. 437.

C. A. Siegemund Company, Boston. Pub. Stat., c. 106.

C. A. Spencer & Son Company, Boston. 1903, c. 437.

C. & C. Arch Relocating Shoe Company, Boston. 1903, c. 437.

C & C Raincoat Company, Boston. 1903, c. 437.

C. B. Arey & Company, Incorporated, Boston. 1903, c. 437.

C. B. Coburn Co., Lowell. 1903, c. 437.

C. B. Cook Laundry Company, Worcester. Pub. Stat., c. 106.

C. B. Moller, Incorporated, Cambridge. 1903, c. 437.

C. B. Sanborn & Co., Incorporated, Boston. 1903, c. 437.

C. B. Wiggin Company, Boston. 1903, c. 437.

C. C. A. Cigar Company, Boston. Rev. Laws, c. 110.

C. C. Blaney Co., Boston. 1903, c. 437.

C. C. Dodge Co., Boston. 1903, c. 437.

C. C. Harvey Company, Boston. 1903, c. 437.

C. C. Henry Company, Pittsfield. 1903, c. 437.

C. D. Lyons Company, Attleborough. 1903, c. 437.

C. D. Parker & Co. Incorporated, Boston. 1903, c. 437.

C. D. Swain & Co., Inc., Boston. 1903, c. 437.

C. D. Wheelock, Inc., Boston. 1903, c. 437.

C. D. Wright Company, Lynn. 1903, c. 437.

C. E. Davenport Company, Hyde Park. 1903, c. 437.

C. E. Dustin Company, Worcester. 1903, c. 437.

C. E. Osgood Company, The, Boston. Pub. Stat., c. 106.

C. E. Riley Company, Boston. 1903, c. 437.

C. E. Sault Co., The, Athol. Rev. Laws, c. 110.

C. E. Trumbull Company, Boston. Rev. Laws, c. 110.

C. F. & G. W. Eddy (incorporated), Boston. Pub. Stat., c. 106.

C. F. Budd Company, Woburn. 1903, c. 437

C. F. Eddy Company, Newton. Pub. Stat., c. 106.

C. F. Hatch Company, The, Lowell. Rev. Laws, c. 110.

C. F. Letteney Company, Boston. 1903, c. 437.

C. F. Paige & Co., Incorporated, Athol. Pub. Stat., c. 106.

C. F. Stahl Company, Boston. 1903, c. 437.

C. F. Tompkins Co., Salem. 1903, c. 437.

C. F. Trask Manufacturing Company, Boston. 1903, c. 437.

C. G. Aldrich Company, Boston. 1903, c. 437.

C. G. Gilman Wagon Co., Worcester. 1903, c. 437.

C. G. Howes Company, Boston. 1903, c. 437.

C. G. Sargent's Sons Corporation, Westford. 1903, c. 437.

C. H. Annable Lumber Company, Springfield. 1903, c. 437.

C. H. Batchelder Company, Boston. 1903, c. 437.

C. H. Goulding Company, Peabody. 1903, c. 437.

C. H. Hanson & Co., Inc., Lowell. 1903, c. 437.

C. H. Hayes Corporation, Haverhill. 1903, c. 437.

C. H. Lindsay Company, Boston. 1903, c. 437.

C. H. Petit Co., Lawrence. 1903, c. 437.

C. H. Spring Company, Wellesley. 1903, c. 437.

C. H. W. Wood Company, The, Boston. Pub. Stat., c. 106.

C. I. Brink, Inc., Boston. 1903, c. 437.

C. I. Nesmith Company, Reading. 1903, c. 437.

C. J. Larivee Lumber Co., Boston. 1903, c. 437.

C. J. Miers and Son Incorporated, Boston. 1903, c. 437.

C. J. O'Keefe Shoe Company, Marlborough. 1903, c. 437.

C. J. Peters & Son Company, Boston. 1903, c. 437.

C. J. Roadstrand Company, The, Springfield. 1903, c. 437.

C. Julius Huntley Co., Boston. 1903, c. 437.

C. K. Jewett Company, Easthampton. Pub. Stat., c. 106.

C. K. Smith and Company, Incorporated, Worcester. 1903, c. 437.

C. L. Higgins Co., Boston. 1903, c. 437.

C. L. Stevens Company, Rockland. 1903, c. 437.

C. L. York Company, Boston. 1903, c. 437.

C. M. Kimball Company, Winthrop. 1903, c. 437.

C. M. Ward Company, Boston. 1903, c. 437.

C. N. Fitts Co., The, Northampton. 1903, c. 437.

C. O. Morrill Company, The, Waltham. 1903, c. 437.

C. O. Sweet & Son Company, Attleborough. Rev. Laws, c. 110.

C. P. Comerford Company, Lowell. 1903, c. 437.

C. P. Hicks Co., Malden. 1903, c. 437.

C. P. Lovering Company, Boston. 1903, c. 437.

C. P. Thompson Company, Incorporated, Springfield. 1903, c. 437.

C. R. Corwin Company, Boston. 1903, c. 437.

C. R. G. Mfg. Co., Saugus. 1903, c. 437.

C. R. Kaplinger Company, The, Springfield. 1903, c. 437.

C. R. Remillard Lunch Company, Holyoke. 1903, c. 437.

C. Ray Randall & Company, Incorporated, North Attleborough. 1903, c. 437.

C. S. Allen Company, The, Boston. 1903, c. 437.

C. S. Clapham Company, Boston. 1903, c. 437.

C. S. Cunningham and Sons Construction Company, Lynn. 1903, c. 437.

C. S. Marshall Company, Brockton. 1903, c. 437.

C. S. Pierce Dressing Company, Brockton. 1903, c. 437.

C. S. Pierce Skiving Machine Company, Brockton. 1903, c. 437.

C. Sargent Bird, Inc., Lynn. 1903, c. 437.

C. T. Saul Optical Company, Boston. 1903, c. 437.

C. T. Sherer Company, Worcester. 1903, c. 437.

C. W. Bennett & Co., Incorporated, Fitchburg. 1903, c. 437.

C. W. Bowker and Company, Inc., Worcester. 1903, c. 437.

C. W. Haselton Company, Haverhill. 1903, c. 437.

C. W. Luce & Co., Inc., Gloucester. 1903, c. 437.

C. W. Stone Company, Lynn. 1903, c. 437.

C. W. Sweetland & Son, Inc., Boston. 1903, c. 437.

C. W. Weeks Company, Springfield. 1903, c. 437.

C. White Company, Boston. Pub. Stat., c. 106.

Cabot Manufacturing Company, Boston. 1903, c. 437.

Cacocum Fruit and Products Company, Boston. 1903, c. 437.

Cahill Manufacturing Company, Worcester. 1903, c. 437.

Cahill Telharmonic Company of New England. 1904, c. 417.

Cahn and Cross Company, Brockton. 1903, c. 437.

Cairnes and Company Incorporated, Boston. 1903, c. 437.

Calaveras Leasing Corporation, The, Boston. 1903, c. 437.

Calcide Process Company, Boston. 1903, c. 437.

Caldwell Photo Company, Brockton. 1903, c. 437.

Callahan and Daley Company, Fall River. Pub. Stat., c. 106.

Caloric Bath Institute (Incorporated), Boston. 1903, c. 437.

Cambridge Baking Company, Cambridge. Pub. Stat., c. 106.

Cambridge Botanical Supply Company, Belmont. 1903, c. 437.

Cambridge Brass Company, Cambridge. 1903, c. 437.

Cambridge Commercial College, Cambridge. 1903, c. 437.

Cambridge Electric Light Company, Cambridge. Pub. Stat., c. 106.

Cambridge Gas Light Company, Cambridge. 1852, c. 36.

Cambridge Ice Company, Cambridge. Pub. Stat., c. 106.

Cambridge Iron Works, Cambridge. 1903, c. 437.

Cambridge Manufacturing Company, Cambridge. 1903, c. 437.

Cambridge Market Company, Cambridge. 1903, c. 437.

Cambridge Novelty Company, Cambridge. 1903, c. 437.

Cambridge Paper Box Co., The, Cambridge. Pub. Stat., c. 106.

Cambridge Poultry Company, Cambridge. 1903, c. 437.

Cambridge Rubber Company, Cambridge. 1903, c. 437.

Cambridge Share Club, Incorporated, The, Somerville. 1903, c. 437.

Cambridge Standard Publishing Company, Cambridge. 1903, c. 437.

Cambridge Station Garage, Inc., Cambridge. 1903, c. 437.

Cambridge Theatre, Inc., Cambridge. 1903, c. 437.

Cambridge Trust Company, Cambridge. 1890, c. 287. 1900, c. 130.

Cambyses Company, Boston. 1903, c. 437.

Cameron Car Company, The, Brockton. 1903, c. 437.

Cameron Manufacturing Company, Beverly. 1903, c. 437.

Campbell Company, The, Boston. 1903, c. 437.

Campbell Drug Company, Webster. 1903, c. 437.

Campbell Electric Company, Lynn. 1903, c. 437.

Campbell Sales Company, Boston. 1903, c. 437.

Campello Coal Company, Brockton. 1903, c. 437.

Canaan Light and Power Company, Boston. 1903, c. 437.

Canadian Construction Company, The, Lawrence. 1903, c. 437.

Canadian Pacific Wheat Growing Company, Boston. 1903, c. 437.

Canfield Laundry Company, Wellesley. 1903, c. 437.

Canobie Lake Amusement Co., Haverhill. 1903, c. 437.

Canton Garage Company, Canton. 1903, c. 437.

Canton Ice Company, Canton. 1903, c. 437.

Canton Leather Company, Canton. 1903, c. 437.

Canton Manufacturing Company, Canton. 1903, c. 437.

Canton Publishing Company, Canton. 1903, c. 437.

Canvas Goods Manufacturing Company, Worcester. 1903, c. 437.

Cape Amusement Company, Boston. 1903, c. 437.

Cape Ann Anchor Works, Gloucester. Gen. Stat., c. 61.

Cape Ann Clothing Company, Inc., Gloucester. 1903, c. 437.

Cape Ann Isinglass Company, Boston. 1903, c. 437.

Cape Ann Lumber Company, Gloucester. 1903, c. 437.

Cape Ann Therapeuterion (Incorporated), Gloucester. 1903, c. 437.

Cape Ann Tool Company, Rockport. 1903, c. 437.

Cape Cod Cold Storage Company, Provincetown. 1903, c. 437.

Cape Cod Company, The, Boston. 1903, c. 437.

Cape Cod Fish Company, Incorporated, Fitchburg. 1903, c. 437.

Cape Cod Fish Freezing and Packing Company, The, Sandwich. 1903, c. 437.

Cape Cod Products Company, Boston. 1903, c. 437.

Cape Cod Telephone Company, Barnstable. Rev. Laws, c. 110.

Cape Light, Heat and Power Company, Provincetown. Rev. Laws, c. 110.

Cape Pond Ice Company, Gloucester. Rev. Laws, c. 110.

Capewell Horse Nail Company of California, Springfield. 1903, c. 437.

Capitol Laundry Company, Worcester. 1903, c. 437.

Car Ventilating & Heating Co., Boston. 1903, c. 437.

Carew Manufacturing Company, South Hadley. 1848, c. 175.

Carl E. Forsberg, Inc., Boston. 1903, c. 437.

Carl G. Westlund Co., Worcester. 1903, c. 437.

Carlisle & Pope Door Sash & Blind Co., Boston. 1903, c. 437.

Carlow Automobile Company, Taunton. 1903, c. 437.

Carlton Engraving Company, Worcester. 1903, c. 437.

Carmine Zamarro Co., Worcester. 1903, c. 437.

Caroline Chemical Company, Boston. 1903, c. 437.

Carpenter-Morton Company, Boston. Pub. Stat., c. 106.

Carr Mines Company, The, Boston. 1903, c. 437.

Carribee Manufacturing Company, Methuen. 1903, c. 437.

Carroll Construction Company, Boston. 1903, c. 437.

Carroll, Hixon Jones Company, Milford. Pub. Stat., c. 106.

Carstein Coal Company, Cambridge. 1903, c. 437.

Carstens Packing Company, Boston. 1903, c. 437.

Carter & Sherburne Company, Lowell. 1903, c. 437.

Carter & Woodman Company, Boston. 1903, c. 437.

Carter, Carter & Meigs Company, Boston. 1903, c. 437.

Carter-Chesebro Company, Springfield. 1903, c. 437.

Carter Co., The, Haverhill. 1903, c. 437.

Carter Press Corporation, The, Peabody. 1903, c. 437.

Carter, Rice & Co., Corporation, Boston. Pub. Stat., c. 106.

Carter Russell and Company, Incorporated, Haverhill. 1903, c. 437.

Carter Ticket Company, Boston. 1903, c. 437.

Carter's Ink Company, The, Boston. Pub. Stat., c. 106.

Carver Cotton Gin Company, East Bridgewater. 1870, c. 224.

Carver Cranberry Company, Boston. 1903, c. 437.

Carver Green Company, Boston. Pub. Stat., c. 106.

Carver Hill Farms, Incorporated, Natick, 1903, c. 437.

Cary Company, The, Chelsea. 1903, c. 437.

Casey and Bacon Company, Pittsfield. 1903, c. 437.

Casey, Bigley Company, The, Boston. 1903, c. 437.

Casey Florist Company, The, Melrose. 1903, c. 437.

Cashman Brothers Company, Newburyport. 1903, c. 437.

Casler, Inc., Boston. 1903, c. 437.

Casper Ranger Construction Company, Holyoke. 1903, c. 437.

Casper Ranger Lumber Company, Holyoke. 1903, c. 437.

Cass and Daley Shoe Company, The, Salem. 1903, c. 437.

Cassius Hunt Company, Boston. 1903, c. 437.

Castle Square Transportation Company, Boston. 1903, c. 437.

Catherine Creek Lumber Company, Boston. 1903, c. 437.

Catherine Shea Company, Boston. 1903, c. 437.

Caton Stain & Blacking Company, Lynn. 1903, c. 437.

Cattaraugus Tanning Company, Boston. 1903, c. 437.

Cattle Fair Hotel, Brighton. Chartered 1830. 1829, c. 123.

Caustic-Claflin Company, Cambridge. 1903, c. 437.

Caverly Automobile Company, Somerville. 1903, c. 437.

Caverly-Plumer Co., Lynn. 1903, c. 437.

Caxton Society Incorporated, The, Pittsfield. 1903, c. 437.

Ceely Company, Holyoke. 1903, c. 437.

Celero Drug Company, The, Boston. 1903, c. 437.

Central Amusement Company, Lynn. 1903, c. 437.

Central Amusement Operating Company, Lynn. 1903, c. 437.

Central Autogenous Welding and Manufacturing Company, Worcester. 1903, c. 437.

Central Block, Pittsfield. 1901, c. 118.

Central Building Company, Worcester. 1903, c. 437.

Central Cape Cod Cranberry Company, Boston. 1903, c. 437.

Central Cloak Company, Boston. 1903, c. 437.

Central Construction Company, Boston. 1903, c. 437.

Central Dry-Goods Company, Framingham. 1903, c. 437.

Central Garage, Incorporated, Haverhill. 1903, c. 437.

Central Grocery Company, Worcester. 1903, c. 437.

Central Hard Fibre Co., Boston. 1903, c. 437.

Central Ice Manufacturing Company, Boston. 1903, c. 437.

Central Investment Association, Incorporated, Boston. 1903, c. 437.

Central Laundry Company, Somerville. 1903, c. 437.

Central Lumber and Supply Company, New Bedford. 1903, c. 437.

Central Massachusetts Electric Company, Palmer. Pub. Stat., c. 106.

Central Mills Company, Southbridge. 1863, c. 8.

Central Paper Company, Salem. 1903, c. 437.

Central Square Hardware Company, Cambridge. 1903, c. 437.

Central Square Wharf Company, East Boston. 1848, c. 298.

Central Storage Warehouse, Inc., Springfield. 1903, c. 437.

Central Supply Company, Worcester. Pub. Stat., c. 106.

Central Trust Company, Cambridge. 1904, c. 374.

Central Union Store, Incorporated, New Bedford. 1903, c. 437.

Central Wharf and Wet Dock Corporation, The, Boston. Chartered 1815. 1814, c. 172.

Centre St. Garage, Inc., Boston. 1903, c. 437.

Centreville Wine Company, Lowell. 1903, c. 437.

Century Safety Razor Company, Boston. 1903, c. 437.

Ceylon Tea Growers, Inc., The, Boston. 1903, c. 437.

Chace Manufacturing Company, Boston. 1903, c. 437.

Chace Mills, Fall River. 1870, c. 224.

Chadbourne-Walker Machine Screw Company, Boston. 1903, c. 437.

Chadwick & Carr Company, Boston. 1903, c. 437.

Chadwick-Boston Lead Company, Boston. Pub. Stat., c. 106.

Chadwick Supply Company, Lynn. 1903, c. 437.

Chaffee Brothers Company, Oxford. Pub. Stat., c. 106.

Chain Leather Co., Peabody. 1903, c. 437.

Chamberlain and Company, Incorporated, Boston. 1903, c. 437.

Chamberlain-Huntress Company, Fitchburg. Pub. Stat., c. 106.

Chamelecon Mining Corporation, Boston. 1903, c. 437.

Champion-Draper Company, Boston. 1903, c. 437.

Champion Metal Weather Strip and Parting Bead Company, Boston. 1903, c. 437.

Champion Spark Plug Company, Boston. 1903, c. 437.

Champlain Slate Company, Framingham. 1903, c. 437.

Chandler & Co., Incorporated, Boston. 1903, c. 437.

Chandler and Farquhar Company, Boston. 1903, c. 437.

Chandler Bog Company, Carver. Pub. Stat., c. 106.

Chandler Comb Machine Company, Ayer. 1903, c. 437.

Chandler Company, Springfield. Rev. Laws, c. 110.

Chandler Machine Company, Ayer. 1903, c. 437.

Chandler Planer Company, Ayer. 1903, c. 437.

Chapel Mills Manufacturing Company, Leicester. Pub. Stat., c. 106.

Chapin & Gould Paper Co., Springfield. Pub. Stat., c. 106.

Chaplin Manufacturing Company, Boston. 1903, c. 437.

Chapman & Brooks Co., Springfield. 1903, c. 437.

Chapman Valve Manufacturing Company, (1874), Boston. 1870, c. 224.

Chapman Valve Manufacturing Company, The, (1911), Springfield. 1903, c. 437.

Chappaquiddick Improvement Company, Edgartown. 1903, c. 437.

Charlemont Electric Light & Power Company, Charlemont. Rev. Laws, c. 110.

Charles A. Adams, Incorporated, Boston. 1903, c. 437.

Charles A. Baldwin Company, Boston. 1903, c. 437.

Charles A. Bennett Company, Taunton. 1903, c. 437.

Charles A. Bohn Company, Boston. 1903, c. 437.

Charles A. Brackett Box Company, The, Boston. 1903, c. 437.

Chas. A. Browne Co., (Inc.), The, Brockton. Pub. Stat., c. 106.

Charles A. Eaton Company, Brockton. Pub. Stat., c. 106.

Chas. A. G. Winther Co., Boston. 1903, c. 437.

Charles A. Jackson Company, The, Boston. 1903, c. 437.

Charles B. Towns Hospital, Brookline. 1903, c. 437.

Charles Buck Edge Tool Company, Millbury. 1903, c. 437.

Chas. Case Shoe Company, Worcester. Pub. Stat., c. 106.

Charles Crompton and Sons Incorporated, Lynn. 1903, c. 437.

Charles D. Brown & Co., Incorporated, Boston. 1903, c. 437.

Charles D. Redmond Company, Boston. 1903, c. 437.

Charles Daggett Box Company, Lowell. 1903, c. 437.

Charles E. Gibson Company, The, Boston. 1903, c. 437.

Charles E. Hall & Sons, Inc., Malden. 1903, c. 437.

Charles E. Holske Company Incorporated, The, Boston. 1903, c. 437.

Charles E. Lauriat Company, Boston. Pub. Stat., c. 106.

Charles E. Perry Company, Boston. 1903, c. 437.

Charles E. Sprague Box Company, Lynn. Pub. Stat., c. 106.

Charles Emmel and Rose Company, Boston. 1903, c. 437.

Charles F. Baker & Company, Incorporated, Boston. 1903, c. 437.

Charles F. Murphy Company, Boston. 1903, c. 437.

Chas. F. Page Company, Leominster. 1903, c. 437.

Charles F. Wing Company, New Bedford. 1903, c. 437.

Charles H. Belledeu, Inc., Boston. 1903, c. 437.

Chas. H. Grover, Inc., Boston. 1903, c. 437.

Charles H. Hitchcock Incorporated, Boston. 1903, c. 437.

Charles H. Morey Company, The, Boston. 1903, c. 437.

Charles H. Richardson Company, Leominster. 1903, c. 437.

Chas. H. RossKam's Enterprises Inc., Boston. 1903, c. 437.

Charles H. Stone Co., Boston. 1903, c. 437.

Charles H. Warren Company, Boston. 1903, c. 437.

Charles Holmes Leather Working Machinery Company, Boston. 1903, c. 437.

Charles J. Jacobs Company, Boston. 1903, c. 437.

Charles J. Jager Company, Boston. Pub. Stat., c. 106.

Charles J. Roche & Co., Inc., Cambridge. 1903, c. 437.

Charles K. Fox Inc., Haverhill. 1903, c. 437.

Charles K. Grouse Co., North Attleborough. 1903, c. 437.

Chas. L. Ireson, Incorporated, Boston. 1903, c. 437.

Charles Logue Building Company, Boston. 1903, c. 437.

Charles May & Son Company, Boston. 1903, c. 437.

Chas. Niedner's Sons Company, Malden. 1903, c. 437.

Charles P. Lewis Company, Bridgewater. 1903, c. 437.

Chas. P. Whittle Mfg. Co., Boston. 1903, c. 437.

Charles R. Field Manufacturing Company (Inc.), Greenfield. 1903, c. 437.

Charles R. Fuller Company, Boston. 1903, c. 437.

Charles River Boat and Transportation Company, Boston. 1903, c. 437.

Charles River Laundry Company, Cambridge. 1903, c. 437.

Charles River Woolen Company, Bellingham. Pub. Stat., c. 106.

Charles S. Brown Company, Boston. Pub. Stat., c. 106.

Charles S. Gove Company, Boston. 1903, c. 437.

Chas. S. Hald Painting and Decorating Company, Brookline. 1903, c. 437.

Charles S. Hodsdon Company, Cambridge. 1903, c. 437.

Charles S. Sexton Company, Springfield. 1903, c. 437.

Charles S. Wentworth Company, Boston. 1903, c. 437.

Charles Stretton and Son Company, Stoughton. 1903, c. 437.

Charles W. Arnold & Company, Corporation, Haverhill. Pub. Stat., c. 106.

Charles W. Blake Company, Bedford. 1903, c. 437.

Charles West Lumber Company, Boston. 1903, c. 437.

Charles Wing Company, The, Amesbury. Pub. Stat., c. 106.

Charlesbank Casino, Inc., Cambridge. 1903, c. 437.

Charlesgate Garage, Incorporated, Boston. 1903, c. 437.

Charlesgate Hospital Incorporated, Cambridge. 1903, c. 437.

Charlestown Enterprise Company, Boston. Pub. Stat., c. 106.

Charlestown Gas and Electric Company, Charlestown. 1846, c. 98.

Charlestown Trust Company, Boston. 1904, c. 374.

Charlton Mills, Fall River. 1903, c. 437.

Charm Electric Co. Boston. 1903, c. 437.

Chase and Cooledge Company, The, Holyoke. Pub. Stat., c. 106.

Chase and Laubham Corporation, Haverhill. 1907, c. 119.

Chase and Sandford Company, Boston. 1903, c. 437.

Chase Company, Lynn. 1903, c. 437.

Chase Press Inc., The, Haverhill. 1903, c. 437.

Chase Turbine Manufacturing Company, Orange. 1870, c. 224.

Chatham Railroad Company, Chatham. Pub. Stat., c. 112.

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Chattel Loan Company, Boston. 1907, c. 415. 1908, c. 236. 1903, c. 437. 1909, c. 400.

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Chronotype Printing Company, Westborough. 1903, c. 437.

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Clarke Printing Company, The, Boston. 1903, c. 437.

Clarke Pump Company, Boston. 1903, c. 437.

Clarksburg Ice Company, North Adams. 1903, c. 437.

Clayton and Craig, Incorporated, Lynn. 1903, c. 437.

Cleamo Manufacturing Company, Lynn. 1903, c. 437.

Cleanso Specialty Co., Cambridge. 1903, c. 437.

Clear Brook Cranberry Company, Duxbury. 1903, c. 437.

Clearing Association for New England Real Estate, Inc., Boston. 1903, c. 437.

Clearola Mfg. Company, Boston. 1903, c. 437.

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Clement Manufacturing Company, Northampton. 1870, c. 224.

Clemmer & Conover, Inc., Boston. 1903, c. 437.

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Cleveland-Cheever Company, Boston. 1903, c. 437.

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Clifford S. Cobb Company, Waltham. 1903, c. 437.

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Climax Manufacturing Company, Orange. 1903, c. 437.

Climax Paper Box Company, Cambridge. 1903, c. 437.

Climax Smoke Preventer Company, The, Boston. 1903, c. 437.

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Clinton Gas Light Company, Clinton. 1854, c. 62.

Clinton Market Company, Boston. 1884, c. 83.

Clinton Specialty Manufacturing Company, Clinton. Pub. Stat., c. 106.

Clinton W. Schwamb and Co. Incorporated, Arlington. 1903, c. 437.

Clinton Wire Cloth Company, Clinton. Organized 1856, 1851, c. 133. 1870, c. 224, § 12.

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Club Stable Corporation, New Bedford. Pub. Stat., c. 106.

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Coates Clipper Manufacturing Company, Worcester. Pub. Stat., c. 106.

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Cold Blast Market Company, Fitchburg. 1903, c. 437.

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Cole Drug Company, Boston. 1903, c. 437.

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Collieson Bros., Incorporated, Boston. 1903, c. 437.

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Colonial Match Company, Worcester. 1903, c. 437.

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Colonial Operating Co., Boston. 1903, c. 437.

Colonial Packing Company, Boston. 1903, c. 437.

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Colonial Theatre Company, Lawrence. 1903, c. 437.

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Columbian Law Bureau Inc., Boston. 1903, c. 437.

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Combustion Engine Power Company, Boston. 1903, c. 437.

Comet Photo Studios, Inc., Boston. 1903, c. 437.

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Common Sense Gum Company, Boston. 1903, c. 437.

Commonwealth Avenue Pharmacy Inc., Boston. 1903, c. 437.

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Commonwealth Construction Co., Boston. 1903, c. 437.

Commonwealth Garage, Incorporated, Boston. 1903, c. 437.

Commonwealth Gas and Electric Corporation, Boston. 1903, c. 437.

Commonwealth Glue Company, Boston. 1903, c. 437.

Commonwealth Hospital, Boston. 1903, c. 437.

Commonwealth Hotel, Inc., Boston. 1903, c. 437.

Commonwealth Instrument Company, Boston. 1903, c. 437.

Commonwealth Investment Company, Boston. 1903, c. 437.

Commonwealth Laundry Company, Cambridge. 1903, c. 437.

Commonwealth Manufacturing Company, Gardner. 1903, c. 437.

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Compressed Steel Shafting Company, Boston. 1903, c. 437.

Comstock & Wescott, Incorporated, Boston. 1903, v. 437.

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Conant Ball Company, Boston. 1903, c. 437.

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Concord Building Company, Framingham. Pub. Stat., c. 106.

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Condit Amusement Company, Boston. 1903, c. 437.

Conduit & Cable Manufacturing Company, The, Chelsea. 1903, c. 437.

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Congress Bowling Alleys Inc., The, Chelsea. 1903, c. 437.

Congress Investment Company, The, Boston. 1903, c. 437.

Congress Shoe & Rubber Company, Boston. 1903, c. 437.

Congress Street Safe Deposit Company, Boston. Rev. Laws, c. 110.

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Connecticut River Navigation Company, Springfield. 1903, c. 437.

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Connecticut Valley Street Railway Company. Pub. Stat., c. 113.

Connecticut Valley Transfer and Express Company, Springfield. 1903, c. 437.

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Connell Leather Co., Boston. 1903, c. 437.

Connolly Lumber Company, Boston. 1903, c. 437.

Connolly Steel Casting Company, Chelsea. 1903, c. 437.

Connors Leather Company, Salem. 1903, c. 437.

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Consolidated Canoe Works, Inc., Boston. 1903, c. 437.

Consolidated Dry Goods Company, Springfield. 1903, c. 437.

Consolidated Ice Company, The, Clinton. 1903, c. 437.

Consolidated Investment Company, Boston. 1903, c. 437.

Consolidated Meat and Grocery Company, New Bedford. 1903, c. 437.

Consolidated Produce Company, Pittsfield. 1903, c. 437.

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Consumers Coal Corporation, Boston. 1903, c. 437.

Consumers' Co-operative Company, Boston. 1903, c. 437.

Consumers Ice Co., Springfield. 1903, c. 437.

Continental Advertising Co., Boston. 1903, c. 437.

Continental Bedding Company, Boston. 1903, c. 437.

Continental Fruit Products Co., Worcester. 1903, c. 437.

Continental Wood Screw Company, Boston. 1903, c. 437.

Contoocook Mills Corporation, Boston. 1903, c. 437.

Contractors & Builders Supply Company, Somerville. 1903, c. 437.

Converse Rubber Co., Boston. 1903, c. 437.

Converse Rubber Shoe Company, Boston. 1903, c. 437.

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Coolidge Corner Garage Company, Brookline. 1903, c. 437.

Coolidge Ice Company, Lynn. 1903, c. 437.

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Cooper-Williams Inc., Boston. 1903, c. 437.

Co-operative Auto Sales Co. Inc., Boston. 1903, c. 437.

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Co-operative Delivery Company, Worcester. 1903, c. 437.

Co-operative File Company, Lawrence. 1903, c. 437.

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Co-operative Insurance Stamp Company, Boston. 1903, c. 437.

Co-operative Jewelry Company, The, Springfield. 1903, c. 437.

Co-operative Poultry Association, Incorporated, Boston. 1903, c. 437.

Co-operative Publishing Company, The, Boston. 1903, c. 437.

Co-operative Society of Bank Men, Boston. 1903, c. 437.

Co-operative Supply Company, Boston. 1903, c. 437.

Coops Manufacturing Company, Boston. 1903, c. 437.

Copecut Cranberry Company, New Bedford. 1903, c. 437.

Copithorn Demountable Rim Company, Natick. 1903, c. 437.

Copley Plaza Operating Company, Boston. 1903, c. 437.

Coppus Engineering and Equipment Company, Worcester. 1903, c. 437.

Corbin Wrench Company, Easthampton. 1903, c. 437.

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Cordis Mills, Millbury. 1870, c. 224.

Corey Hill Garage Company, Brookline. 1903, c. 437.

Corey Klein Co., Worcester. 1903, c. 437.

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Corey-Whiting Cranberry Company, Boston. 1903, c. 437.

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Cornell & Andrews, Incorporated, Boston. 1903, c. 437.

Cornell Mills, Fall River. Pub. Stat., c. 106.

Corner Drug Store, Inc., Salem. 1903, c. 437.

Corona Manufacturing and Supply Co., Boston. 1903, c. 437.

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Cosmopolitan Rubber Co., Boston. 1903, c. 437.

Cosmopolitan Trust Company, Boston. 1904, c. 374.

Costotime Company, The, Boston. 1903, c. 437.

Cote Piano Manufacturing Company, Fall River. 1903, c. 437.

Cotocheset Company, Barnstable. Pub. Stat., c. 106.

Cottage City Rink Company, Taunton. 1903, c. 437.

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Cottage Drug Company, Boston. 1903, c. 437.

Cottage Park Hotel Corporation, Winthrop. 1903, c. 437.

Cotter Shoe Company, Lynn. 1903, c. 437.

Cotting Manufacturing Co., Malden. 1903, c. 437.

Cottle Leather Company, Boston. Pub. Stat., c. 106.

Cotuit Oyster Company, Cotuit. 1903, c. 437.

Coughlan and Sheils Company, Boston. 1903, c. 437.

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Country Club Soda Company, Incorporated, Springfield. 1903, c. 437.

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Cox Confectionery Company, Boston. 1903, c. 437.

Craftsman Company of Boston, The, Boston. 1903, c. 437.

Craglyon Investment Company, Boston. 1903, c. 437.

Craig & Richards Granite Company, The, Quincy. Pub. Stat., c. 106.

Crane Brook Company, Wareham. Rev. Laws, c. 110.

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Crane Puller Company, Boston. 1903, c. 437.

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Crawford-Plummer Company, Springfield. 1903, c. 437.

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Creditors Adjustment Bureau (Inc.), Boston. 1903, c. 437.

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Creedon-Houghton Company, Boston. 1903, c. 437.

Creese & Cook Building Company, Danvers. Rev. Laws, c. 110.

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Crescendo Publishing Company, Boston. 1903, c. 437.

Crescent Amusement Company, The, Boston. 1903, c. 437.

Crescent Clothing Company, Springfield. 1903, c. 437.

Crescent Land & Building Company, Boston. 1903, c. 437.

Crescent Laundry Company, Inc., Quincy. 1903, c. 437.

Crescent Manufacturing Company, New Bedford. 1903, c. 437.

Crescent Worsted Company, The, Lawrence. Pub. Stat., c. 106.

Cresco Corset Company, Springfield. 1903, c. 437.

Cressey Dockham and Company, Inc., Salem. 1903, c. 437.

Crimmings-Magrath Company, Boston. 1903, c. 437.

Crocker Burbank & Co. Inc., Fitchburg. 1903, c. 437.

Crocker Drug Company, Boston. Rev. Laws, c. 110.

Crocker Garage Company, Falmouth. 1903, c. 437.

Crocker-McElwain Company, Holyoke. 1903, c. 437.

Crocker Pen Company, Boston. 1903, c. 437.

Crocker Rubber Company, The, Brockton. 1903, c. 437.

Croft Iron Works Company, Boston. 1903, c. 437.

Crompton and Knowles Loom Works. 1900, c. 51.

Crompton Associates, Worcester. 1893, c. 410. 1905, c. 52.

Crompton Motor Carriage Works, Worcester. Pub. Stat., c. 106.

Cromwell Oil Company, Boston. 1903, c. 437.

Crosby Steam Gage and Valve Company, Boston. 1870, c. 224.

Cross Coal Co., Lawrence. 1903, c. 437.

Cross Dry Goods Company, The, Lawrence. Pub. Stat., c. 106.

Cross Street Shoe Store, Inc., The, Boston. 1903, c. 437.

Crowell Machine Company, Boston. 1903, c. 437.

Crown Laundry Company, Boston. 1903, c. 437.

Crown Linen Mills, Boston. 1903, c. 437.

Crown Lumber Company, Springfield. 1903, c. 437.

Crown Manufacturing Company, North Attleborough. 1903, c. 437.

Crown Neckwear Works, Boston. 1903, c. 437.

Crown Novelty Co., Leominster. 1903, c. 437.

Crown Packing Company, Gloucester. 1903, c. 437.

Crown Window Shade Co., Boston. 1903, c. 437.

Crumb Quarry Company, Quincy. 1903, c. 437.

Crystal Drug Co., Gardner. 1903, c. 437.

Crystal Gelatine Company, Boston. 1903, c. 437.

Crystal Spring Bleaching and Dyeing Company, Freetown. 1870, c. 224.

Cuba-American Fruit Company, Lowell. 1903, c. 437.

Cuba Importation Company, Holyoke. 1903, c. 437.

Cuban Agricultural Company of Massachusetts, Springfield. Pub. Stat., c. 106.

Cuban Land and Fruit Company of Lowell, Lowell. 1903, c. 437.

Cullen Brothers Company, Springfield. Rev. Laws, c. 110.

Culver-Stearns Manufacturing Company, Worcester. 1903, c. 437.

Cumberland Dock and Storage Company, Boston. 1903, c. 437

Cumming & Company, Incorporated, Boston. 1903, c. 437.

Cummings & Pearson, Inc., Boston. 1903, c. 437.

Cummings Company, The, Worcester. 1903, c. 437.

Cummings Fish Company, Boston. 1903, c. 437.

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Cunningham & Sons Co., Boston. 1903, c. 437.

Cunningham & Thompson Company, Gloucester. 1903, c. 437.

Cunningham Bros. Inc., Cambridge. 1903, c. 437.

Cunningham, Handschumacher Co., Boston. 1903, c. 437.

Cunningham Packing Company, Boston. 1903, c. 437.

Cunningham Supply Co., Boston. 1903, c. 437.

Currie & Fairbanks Baking Co., Worcester. 1903, c. 437.

Currier-Todd Company, Lawrence. 1903, c. 437.

Curtis and Cameron Incorporated, Boston. 1903, c. 437.

Curtis & Marble Machine Co., Worcester. Pub. Stat., c. 106.

Curtis and Pope Lumber Company, Boston. Pub. Stat., c. 106.

Curtis Construction Company, Springfield. 1903, c. 437.

Curtis Drug Co., Boston. 1903, c. 437.

Curtis-Hawkins Company, The, Boston. 1903, c. 437.

Curtis Marine Turbine Company of the United States, Quincy. 1903, c. 437.

Curtis Provision Company, Boston. 1903, c. 437.

Cushing Medical Supply Company, Boston. 1903, c. 437.

Cut Price Automobile Supply Company, Boston. 1903, c. 437.

Cutler Company, The, Wilbraham. Pub. Stat., c. 106.

Cutter & Smith Company, Inc., Boston. 1903, c. 437.

Cutter Detective Agency, Inc., Boston. 1903, c. 437.

Cutter Tower Company, Boston. 1870, c. 224.

Cynthia Mills, Boston. 1903, c. 437.

Cyrus Patch & Son (Inc.), Quincy. 1903, c. 437.

D. A. Baldwin Co., Worcester. 1903, c. 437.

D. A. Perkins Company, The, Boston. 1903, c. 437.

D. A. Smith Company, Boston. 1903, c. 437.

D. & L. Slade Company, Boston. Pub. Stat., c. 106.

D. Atwood Company, Boston. 1903, c. 437.

D. Augustus Cooper Company, The, Boston. 1903, c. 437.

D. B. Maclary & Son Company, Boston. 1903, c. 437.

D. B. Willis Company, Boston. 1903, c. 437.

D. C. Percival & Company, Incorporated, Boston. Rev. Laws, c. 110.

D. Caro and Co. Inc., Chelsea. 1903, c. 437.

D. D. and A. W. Chase Corporation, Haverhill. 1907, c. 120.

D. D. Chase Lumber Company, The, Haverhill. 1903, c. 437.

D. Doherty Company, Boston. 1903, c. 437.

D. E. Wadsworth & Company, Incorporated, Quincy. 1903, c. 437.

D. Eddy and Sons Company, Boston. 1903, c. 437.

D. F. Briggs Company, The, Attleborough. 1903, c. 437.

D. F. Munroe Company, Boston. 1903, c. 437.

D. H. Eames Company, Worcester. Pub. Stat., c. 106.

D. H. Gregory Company, Princeton. 1903, c. 437.

D. Henry Bonner Company, The, Cambridge. 1903, c. 437.

D. J. Costello Company, Lawrence. 1903, c. 437.

D. J. Long Marble Company, Boston. 1903, c. 437.

D. K. Carpenter Corporation, The, Brockton. 1903, c. 437.

D. L. Fuller Company, Boston. 1903, c. 437.

D. L. Page Company, Lowell. Pub. Stat., c. 106.

D. M. Dillon Steam Boiler Works, Fitchburg. 1903, c. 437.

D. M. Foster Drug Company, Lynn. 1903, c. 437.

D. M. Lamitie Company, Westfield. 1903, c. 437.

D. Mackintosh & Sons Company, The, Holyoke. Pub. Stat., c. 106.

D. P. Nichols Company, The, Cambridge. 1903, c. 437.

D. S. O'Brien Company, Lowell. 1903, c. 437.

D. S. Quirk Company, The, Boston. Pub. Stat., c. 106.

D. T. Dudley and Son Company, The, Sutton. Pub. Stat., c. 106.

D. T. Kennedy Power Company, Haverhill. 1903, c. 437.

D. W. Mellen Company, Springfield. 1903, c. 437.

D. W. Pingree Company, The, Lawrence. Pub. Stat., c. 106.

D. W. Ranlet Company, The, Boston. 1903, c. 437.

D. Wood Company, Webster. Pub. Stat., c. 106.

Dadmun Co., Boston. 1903, c. 437.

Daggett and Curry Company, Waltham. 1903, c. 437.

Dahlquist Metal Spinning Company, Boston. 1903, c. 437.

Daily News Publishing Company, The, Springfield. Pub. Stat., c. 106.

Daland Co., Inc., Salem. 1903, c. 437.

Dalton-Ingersoll Mfg. Company, Boston. 1903, c. 437.

Dalton Life-Saving Appliance Co., Boston. 1903, c. 437.

Dame, Stoddard Company, Boston. 1903, c. 437.

Damon and Ellis, Incorporated, Boston. 1903, c. 437.

Damon Company, The, Leominster. 1903, c. 437.

Dan A. Donahue Incorporated, Salem. 1903, c. 437.

Dan S. O'Brien Company, Springfield. 1903, c. 437.

Dan Smith Co., Lowell. 1903, c. 437.

Dana Furniture Co., Taunton. 1903, c. 437.

Dana Hardware Company, Boston. Pub. Stat., c. 106.

Daniel Duane Company, The, Boston. 1903, c. 437.

Daniel E. Walsh Company, Boston. 1903, c. 437.

Daniel Green Felt Shoe Company, Boston. 1903, c. 437.

Daniel J. Shea & Co. Inc., Boston. 1903, c. 437.

Daniel Low and Company, Incorporated, Salem. 1903, c. 437.

Daniel Russell Boiler Works, Incorporated, Boston. 1903, c. 437.

Daniels & Howlett Company, Boston. Rev. Laws, c. 110.

Daniels & Johnston, Inc., Boston. 1903, c. 437.

Daniels Cornell Company, The, Worcester. Pub. Stat., c. 106.

Daniels Millinery Company, Boston. 1903, c. 437.

Daniels Worsted Mills, Boston. 1903, c. 437.

Danielson Cotton Company, Boston. 1903, c. 437.

Dante Printing and Publishing Company, Boston. 1903, c. 437.

Danvers Co-operative Association, Danvers. Pub. Stat., c. 106.

Danvers Leather Company, Danvers. 1903, c. 437.

Danversport Rubber Company, The, Danvers. Pub. Stat., c. 106.

D'Arcy and Sons Company, Boston. 1903, c. 437.

Darling and Rhodes Company, Worcester. 1903, c. 437.

Darling Woolen Mills Company, The, Worcester. 1903, c. 437.

Darrow-Mann Company, Boston. Pub. Stat., c. 106.

Dart Express Company, Marlborough. Pub. Stat., c. 106.

Dartmouth Manufacturing Corporation, New Bedford. Pub. Stat., c. 106.

Dartmouth Pharmacy, The, Boston. 1903, c. 437.

Daudelin & Cotton, Incorporated, Ayer. 1903, c. 437.

Davenport-Brown Company, Somerville. 1903, c. 437.

Davenport Mill Company, Boston. 1903, c. 437.

Davenport Peters Company, Boston. 1903, c. 437.

Davey Oil Refining Company, The, Boston. 1903, c. 437.

David E. Sherin Company, Worcester. 1903, c. 437.

David J. Ingraham, Inc., Boston. 1903, c. 437.

David J. Sheehan and John J. Rourke Construction Company, The, Lynn. 1903, c. 437.

David J. Sheehan Company, Lynn. 1903, c. 437.

David Moffat Company, Boston. 1903, c. 437.

David Street Company, Boston. 1903, c. 437.

David W. Lewis Company, Boston. 1903, c. 437.

Davidson Rubber Company, The, Boston. 1903, c. 437.

Davidson Specialty Co., Boston. 1903, c. 437.

Davies, Rose & Company, Limited, Boston. 1903, c. 437.

Davis & Brown Woolen Company, The, Worcester. Pub. Stat., c. 106.

Davis and Farnum Manufacturing Company, Waltham. Pub. Stat., c. 106.

Davis and Furber Machine Company, North Andover. Pub. Stat., c. 106.

Davis and McLane Manufacturing Company, Fall River. Pub. Stat., c. 106.

Davis and Sargent Lumber Company, Lowell. 1903, c. 437.

Davis Brothers Company, Worcester. 1903, c. 437.

Davis Cash Market Co., Oxford. 1903, c. 437.

Davis Circulating Library, Inc., The, Boston. 1903, c. 437.

Davis Hardware Manufacturing Company, Gloucester. 1903, c. 437.

Davis Ice Cream Company, Boston. Pub. Stat., c. 106.

Davis, King Co., Acton. 1903, c. 437.

Davis Manufacturing Company, Gloucester. 1903, c. 437.

Davis Mills, Fall River. Rev. Laws, c. 110.

Davis Press, Incorporated, The, Worcester. Rev. Laws, c. 110.

Davis, Taylor Company, Boston. 1903, c. 437.

Davis-Watson Manufacturing Company, Boston. 1903, c. 437.

Davol Mills, Fall River. 1867, c. 175.

Davy Automatic Fire Escape Co. of New England, The, Boston. 1903, c. 437.

Day Emerson Shoe Company, Brockton. 1903, c. 437.

De Cort Co., Boston. 1903, c. 437.

De Meritte School (inc.), Boston. 1903, c. 437.

De Wolfe and Fiske Company, Boston. 1903, c. 437.

Dean Brothers, Inc., Boston. 1903, c. 437.

Dean Penney Company, Brockton. 1903, c. 437.

Deavitt Manufacturing Company, Lowell. 1903, c. 437.

Decatur and Hopkins Company, Boston. 1903, c. 437.

Decatur-Caddick Lumber Company, Boston. 1903, c. 437.

Dedham and Franklin Street Railway Company. Rev. Laws, c. 112.

Dedham and Hyde Park Gas and Electric Light Company, Dedham. 1853, c. 68. 1871, c. 292. 1886, c. 206.

Dedham Electric Company, Dedham. Pub. Stat., c. 106.

Dedham Water Company, Dedham. 1876, c. 138.

Deerfield Company, The, Rowe and Charlemont. Rev. Laws, c. 110.

Deerfield River Electric Light Company, Conway. Rev. Laws, c. 110.

Del Oro Fruit Co., Boston. 1903, c. 437.

Demarest Heater Company, The, Springfield. 1903, c. 437.

Demenkow-Brooks Co., Inc., Brockton. 1903, c. 437.

Deming & Rogers Publishing Company, Boston. Name changed to Rogers & Atwood Publishing Co., q. v.

Dempsey Bros. Co., Boston. 1903, c. 437.

Demter Company, The, Wilmington. 1903, c. 437.

Denholm and McKay Company, Worcester. 1903, c. 437.

Denison Brothers Company, New Bedford. Pub. Stat., c. 106.

Denison, Pratt Paper Company (Incorporated), Boston. 1903, c. 437.

Dennison Manufacturing Company, (1878), Boston. 1870, c. 224.

Dennison Manufacturing Company, (1911), Boston. 1903, c. 437.

Densmore Mercantile Corporation, Boston. 1903, c. 437.

Densten Hair Company, Peabody. 1903, c. 437.

Derby Desk Company, Somerville. 1903, c. 437.

Derry-Wilkins Company, Lynn. 1903, c. 437.

Des Arts Studios, Incorporated, Boston. 1903, c. 437.

Desmarais Drug Company, Holyoke. 1903, c. 437.

Desmond-Hayden Shoe Company, Lynn. 1903, c. 437.

Devereux Corporation, The, Marblehead. 1903, c. 437.

Devlin Brothers Building Company, Salem. Pub. Stat., c. 106.

Devonshire Overall Company, Boston. 1903, c. 437.

Dexter Box, Shook & Lumber Company, Beverly. 1903, c. 437.

Dexter Brothers Company, Boston. Rev. Laws, c. 110.

Dexter P. Lillie Company, Springfield. 1903, c. 437.

Diadem Manufacturing Company, Fitchburg. 1903, c. 437.

Diamond Baking Powder Co., Boston. 1903, c. 437.

Diamond Finish Starch Company, Boston. 1903, c. 437.

Diamond Tack and Nail Works, Raynham. 1903, c. 437.

Dickerman & McQuade, Inc., Lowell. 1903, c. 437.

Dickerman-Maurland Box Company, Boston. 1903, c. 437.

Dickerson Metal Vat Co., Fitchburg. 1903, c. 437.

Dickey-Gordon-Bond Furniture Co., Haverhill. 1903, c. 437.

Dickinson-Bailey Company, Boston. 1903, c. 437.

Dickinson Manufacturing Company, Springfield. 1903, c. 437.

Dickinson Shoe Company, The, Lynn. 1903, c. 437.

Dickinson-Streeter Company, Springfield. 1903, c. 437.

Die Deutsche Universale Ciematograph Company, Boston. 1903, c. 437.

Dietz Baking Company, The, Holyoke. 1903, c. 437.

Dietz Painting & Decorating Co., Boston. 1903, c. 437.

Dighton Foundry Company, Taunton. 1903, c. 437.

Dighton Manufacturing Company, (North) Dighton. 1822, c. 10.

Dighton Stove Lining Company, Dighton. Pub. Stat., c. 106.

Dill Cattle Company, Boston. 1903, c. 437.

Dillon Machine Company, Lawrence. Pub. Stat., c. 106.

Dine Bros. Company, Lynn. 1903, c. 437.

Dine, Rubin & Macaulay Company, Boston. 1903, c. 437.

Dinsmore Drug Co., Boston. 1903, c. 437.

Dinsmore Manufacturing Co., Salem. 1903, c. 437.

Direct Carbon and Ribbon Company, Boston. 1903, c. 437.

Direct Hosiery Company, The, Boston. 1903, c. 437.

Direct Importing Company, Boston. 1903, c. 437.

Direct Shoe Company, Boston. 1903, c. 437.

Directory Publishing Company, Boston. 1903, c. 437.

Directoyu Company, The, Boston. 1903, c. 437.

Dirigo Creamery Company, Beverly. 1903, c. 437.

District Eye & Ear Infirmaries, The, Boston. 1903, c. 437.

Dix Lumber Company, Cambridge. 1903, c. 437.

Dixon, Walsh & Nicholson Co., Worcester. 1903, c. 437.

Doane & Williams Co., Holyoke. 1903, c. 437.

Dobsis Lumber Company, Fitchburg. 1903, c. 437.

Dockham Publishing Company, Boston. 1903, c. 437.

Dr. A. C. Daniels (Incorporated), Boston. Pub. Stat., c. 106.

Dr. Earl S. Sloan, Incorporated, Boston. 1903, c. 437.

Dr. Hallock Drug Company, The, Boston. 1903, c. 437.

Dr. Holland Remedy Company, Boston. 1903, c. 437.

Dr. John Wilbur Daughter Company, Hyde Park. 1903, c. 437.

Dr. Mann Home Remedy Co., Worcester. 1903, c. 437.

Dr. P. E. Truesdale's Private Hospital, Inc., Fall River. 1903, c. 437.

Dr. Randall & Associates, Inc., Boston. 1903, c. 437.

Dr. Randall Dental Company, Lynn. 1903, c. 437.

Dr. Reed Cushion Shoe Co., Boston. 1903, c. 437.

Dr. Rudolph Mertin, Inc., Boston. 1903, c. 437.

Dr. Swett Root Beer Co., Boston. 1903, c. 437.

Doctor Wilber Institute Inc., Boston. 1903, c. 437.

Dodge & Gray Inc., Boston. 1903, c. 437.

Dodge Engine Company, Boston. 1903, c. 437.

Dodge Furniture Company, The, Worcester. 1903, c. 437.

Dodge-Haley Company, Boston. 1903, c. 437.

Dodge Mill Company, Worcester. 1903, c. 437.

Dodson Co., Lawrence. 1903, c. 437.

Dolls' Hospital, Incorporated, Boston. 1903, c. 437.

Domestic Vacuum Cleaner Company, Worcester. 1903, c. 437.

Don Manufacturing Company, Boston. 1903, c. 437.

Donnelly Co. of Worcester, The, Worcester. 1903, c. 437.

Donnelly-Johnson Company, Boston. 1903, c. 437.

Donoghue Silk Company, Holyoke. 1903, c. 437.

Donohue Brothers Leather Company, Lynn. 1903, c. 437.

Donohue Coal Company, Worcester. 1903, c. 437.

Donovan, Giles Company, The, Lynn. 1903, c. 437.

Donovan Motor Car Co., Boston. 1903, c. 437.

Doody Vapor Heating Company, The, Boston. 1903, c. 437.

Dorchester Awning Company, Inc., The, Boston. 1903, c. 437.

Dorchester Express Company, Boston. 1903, c. 437.

Dorchester Ice Company, Boston. 1903, c. 437.

Dorchester Investment Association, Incorporated, Boston. 1903, c. 437.

Dorchester Parcel Delivery Company, Boston. 1903, c. 437.

Dorchester Sand Company, Boston. 1903, c. 437.

Dorchester Theatre Company, Boston. 1903, c. 437.

Dorchester Trust Company, Boston. 1904, c. 374.

Dorchester Waste Company, Boston. 1903, c. 437.

Dorchester Woman's Club House Association. 1896, c. 371.

Dorsen Cloak Company, The, Holyoke. 1903, c. 437.

Dorsey Manufacturing Company, Boston. 1903, c. 437.

Doten-Dunton Desk Company, Boston. 1903, c. 437.

Double-Phone Manufacturing Company, The, Boston. 1903, c. 437.

Double Spring Shuttle Company, The, New Bedford. 1903, c. 437.

Douglas Granite Company, Douglas. 1903, c. 437.

Douglas Saw & Machinery Co., Boston. 1903, c. 437.

Dove Machine Co., Inc., Lawrence. 1903, c. 437.

Dover Press, Fall River. 1903, c. 437.

Dow Surgical Battery Company, Boston. 1903, c. 437.

Downer Kerosene Oil Company, Boston. 1851, c. 133.

Downing Block, Salem. 1901, c. 209.

Downing Taylor Company, Springfield. Rev. Laws, c. 110.

Dows Company, The, Revere. 1903, c. 437.

Drake & Hersey Company, Boston. 1903, c. 437.

Draper Brothers Company, Canton. Pub. Stat., c. 106.

Draycott Mills, The, Boston. 1903, c. 437.

Dream Amusement Company, Winthrop. 1903, c. 437.

Dreamland Amusement Company, Beverly. 1903, c. 437.

Dreamland Dancing Academies Company, Fall River. 1903, c. 437.

Dresser-Hull Company, Lee. 1903, c. 437.

Drew Stranahan Hussey Company, The, Boston. 1903, c. 437.

Driscoll & Company, Inc., Marblehead. 1903, c. 437.

Drug Shop, Incorporated, The, Cambridge. 1903, c. 437.

Druggists Co-operative Ice Cream Company, Boston. 1903, c. 437.

Druggists' Manufacturing Association, Bridgewater. 1903, c. 437.

Du-Flex Sole Company, Brockton. 1903, c. 437.

Du Pont Limited, Boston. 1903, c. 437.

Duby Brothers Incorporated, Boston. 1903, c. 437.

Duchesse Salted Nut Company, Boston. 1903, c. 437.

Dudley, Mears & Stevens, Incorporated, Lowell. 1903, c. 437.

Dudley Mills Company, Worcester. 1903, c. 437.

Dukelow and Walker Company, Boston. 1903, c. 437.

Dumas Lumber Company, Ware. 1903, c. 437.

Dunbar Company, The, Boston. 1903, c. 437.

Dunbar-Kerr Company, The, Malden. 1903, c. 437.

Duncan & Goodell Co., Worcester. Pub. Stat., c. 106.

Duncan-Dahl Co., Everett. 1903, c. 437.

Dungan, Hood & Co., Inc., Boston. 1903, c. 437.

Dunlap-Baldwin Company, Springfield. 1903, c. 437.

Dunlap Cooke Company, Ltd., The, Boston. 1903, c. 437.

Dunn Flyer Company, Boston. 1903, c. 437.

Dunn Green Leather Company, The, Boston. 1903, c. 437.

Dunn-Ray Company, Boston. 1903, c. 437.

Dunstable Ice Company, Somerville. 1903, c. 437.

Dunster Amusement Company, The, Cambridge. 1903, c. 437.

Dupaul Young Optical Company, Southbridge. Pub. Stat., c. 106.

Durable Electric Co., Boston. 1903, c. 437.

Durfee Mills, Fall River. 1866, c. 31.

Durgin Combrush Company, Boston. 1903, c. 437.

Durgin, Jacobs Company, Beverly. 1903, c. 437.

Durgin Shoe Company, Haverhill. 1903, c. 437.

Durland Counter Company, Lynn. Pub. Stat., c. 106.

Durnin and McLaughlin Company, Boston. 1903, c. 437.

Dustbane Mfg. Co., Boston. 1903, c. 437.

Dusten Shoe Company, Haverhill. 1903, c. 437.

Duthie-Strachan & Co., Inc., Boston. 1903, c. 437.

Duxbury Coal & Lumber Company, Duxbury. 1903, c. 437.

Dwelley and Gilman Incorporated, Lynn. 1903, c. 437.

Dwelley-Nichols Engineering Company, Lynn. 1903, c. 437.

Dwight Manufacturing Company, Chicopee. 1841, c. 13.

Dwinell-Wright Company, Boston. Pub. Stat., c. 106.

Dyar Supply Company, The, Boston. 1903, c. 437.

Dyer Retanning Company, Lynn. 1903, c. 437.

Dyke Mill, The, Montague. 1903, c. 437.

Dyna-Como Company, Boston. 1903, c. 437.

E. A. Briggs Company, Attleborough. 1903, c. 437.

E. A. Cowan-M. Myers, Inc., Boston. 1903, c. 437.

E. A. Hall Publishing Company, The, Greenfield. Rev. Laws, c. 110.

E. A. Hanly Company, Boston. Pub. Stat., c. 106.

E. A. King Co., Boston. 1903, c. 437.

E. A. Rich Company, Boston. 1903, c. 437.

E. and A. H. Batcheller Company, Boston. Pub. Stat., c. 106.

E. & F. King & Co., Incorporated, Boston. 1903, c. 437.

E. & R. Cleansing & Dyeing Company, Cambridge. 1903, c. 437.

E. & R. Laundry Company, The, Cambridge. 1903, c. 437.

E. & R. Laundry Company of Worcester, The, Worcester. 1903, c. 437.

E. Anthony & Sons, Incorporated, New Bedford. Pub. Stat., c. 106.

E. B. Badger and Sons Company, Boston. Pub. Stat., c. 106.

E. B. Blanchard Company, Boston. 1903, c. 437.

E. B. Brown Department Store, Inc., Winthrop. 1903, c. 437.

E. B. Horn Company, The, Boston. Pub. Stat., c. 106.

E. B. Nelson Grocery Co., Boston. 1903, c. 437.

E. B. Townsend Coal Company, Boston. 1903, c. 437.

E. Buxton & Son Company, The, Worcester. Pub. Stat., c. 106.

E. C. Andrews and Eagles Company, The, Cambridge. 1903, c. 437.

E. C. Andrews Company, The, Boston. 1903, c. 437.

E. C. Barr Company, The, Springfield. 1903, c. 437.

E. C. Bowman & Son Company, Boston. 1903, c. 437.

E. C. Hall Company, Brockton. Pub. Stat., c. 106.

E. C. Howard Co., Whitman. 1903, c. 437.

E. C. Leonard Company, Boston. 1903, c. 437.

E. C. Mills Leather Company, Boston. 1903, c. 437.

E. C. Powers Company, Boston. 1903, c. 437.

E. C. Wright Block Company, Brockton. 1903, c. 437.

E. Cummings Leather Company, Woburn. 1903, c. 437.

E. D. Abbott Company, Boston. 1903, c. 437.

E. D. Jones and Sons Company, Pittsfield. Pub. Stat., c. 106.

E. D. Leighton Company, Boston. 1903, c. 437.

E. D. Sawyer Lumber Company, The, Cambridge. Rev. Laws, c. 110.

E. E. Angell Company, The, Boston. 1903, c. 437.

E. E. Lincoln Shoe Company, Waltham. 1903, c. 437.

E. E. Stone Lumber and Box Company, The, Spencer. Rev. Laws, c. 110.

E. E. Wilson Company, Boston. 1903, c. 437.

E. F. Dodge Paper Box Company, Leominster. 1903, c. 437.

E. F. Drew & Company, Inc., Boston. 1903, c. 437.

E. F. Gerry Company, Lynnfield. 1903, c. 437.

E. F. Mahady Company, Boston. 1903, c. 437.

E. F. Peirce Company, Boston. 1903, c. 437.

E. G. Higgins Co., Worcester. Pub. Stat., c. 106.

E. G. Tutein and Company, Incorporated, Boston. 1903, c. 437.

E. Gerry Emmons Corporation, Swampscott. 1903, c. 437.

E. H. Allen Company, Boston. 1903, c. 437.

E. H. Clapp Rubber Company, Hanover. Pub. Stat., c. 106.

E. H. Friedrich Company, Holyoke. 1903, c. 437.

E. H. Jennison and Company, Incorporated, Boston. 1903, c. 437.

E. H. Kingman Co., Boston. 1903, c. 437.

E. H. Mahoney Chair Company, Gardner. Pub. Stat., c. 106.

E. H. Porter Company, Peabody. 1903, c. 437.

E. H. Rayner Fur Company, Worcester. 1903, c. 437.

E. H. Saxton Company, Boston. Pub. Stat., c. 106.

E. H. Severy Incorporated, Lowell. 1903, c. 437.

E. J. Cross Company, Worcester. 1903, c. 437.

E. J. Hervey Company, Medford. 1903, c. 437.

E. J. Scanlon Company, Lawrence. 1903, c. 437.

E. J. Shattuck Company, Norwood. 1903, c. 437.

E. Jones & Co., Inc., Spencer. 1903, c. 437.

E. L. Brown Automobile Company, Swampscott. 1903, c. 437.

E. L. Chase, Inc., Cambridge. 1903, c. 437.

E. L. Fisher & Co. Inc., Fall River. 1903, c. 437.

E. L. French Company, Everett. 1903, c. 437.

E. L. Ham Co., Boston. 1903, c. 437.

E. L. Le Baron Foundry Company, The, Middleborough. 1903, c. 437.

E. L. Rowe and Son, Incorporated, Gloucester. 1903, c. 437.

E. L. Smith Company, Boston. 1903, c. 437.

E. M. Coats & Co., Incorporated, Springfield. 1903, c. 437.

E. M. F. Boston Company, Boston. 1903, c. 437.

E. M. Humphreville Construction Co., Westfield. 1903, c. 437.

E. M. Lyman and Son, Incorporated, Springfield. 1903, c. 437.

E. M. Niles Company, Boston. 1903, c. 437.

E. M. Read Company, Fitchburg. 1903, c. 437.

E. M. Sands (Incorporated), Boston. 1903, c. 437.

E. N. Jackson Company, Boston. 1903, c. 437.

E. Noyes Whitcomb Company, Boston. 1903, c. 437.

E. O. Smith Company, Springfield. 1903, c. 437.

E. P. Chandler Company, Boston. 1903, c. 437.

E. P. Charlton Company, Fall River. 1903, c. 437.

E. P. Hall Co., Lynn. 1903, c. 437.

E. P. Hirst Company, New Bedford. 1903, c. 437.

E. P. Longley Box Company, Marlborough. 1903, c. 437.

E. P. Scigliano & Co. Inc., Boston. 1903, c. 437.

E. P. Torrey Dry Goods Company, Rockland. Rev. Laws, c. 110.

E. R. Brown Beer Pump Company, Boston. Rev. Laws, c. 110.

E. R. C. Manufacturing Company, Westfield. 1903, c. 437.

E. R. Clark Automobile Company, The, Springfield. Name changed to Stoddard Motor Car Company, q. v.

E. R. Grabow Company, Boston. 1903, c. 437.

E. R. Knott Machine Company, Boston. 1903, c. 437.

E. R. Stabler Company, Lawrence. 1903, c. 437.

E. R. Taylor Company, Boston. 1903, c. 437.

E. S. Adams Company, Salem. 1903, c. 437.

E. S. Anthony Company, The, Fall River. 1903, c. 437.

E. S. Brown Company, Fall River. Pub. Stat., c. 106.

E. S. Lincoln, Inc., Brookline. 1903, c. 437.

E. S. Lincoln-R. W. P. Brown, Inc., Brookline. Name changed to E. S. Lincoln, Inc., q. v.

E. Stanley Wires Company, Boston. 1903, c. 437.

E. Stebbins Manufacturing Company, Springfield. Gen. Stat., c. 61.

E. Stoddard & Son Company, Boston. 1903, c. 437.

E. T. Hardy Company, Boston. 1903, c. 437.

E. T. Slattery Company, Boston. 1903, c. 437.

E. T. Smith Company, Worcester. Pub. Stat., c. 106.

E. T. Wright & Co., Incorporated, Rockland. 1903, c. 437.

E. V. J. Desmarais Pharmacy, Inc., The, Grafton. 1903, c. 437.

E. Van Noorden Company, Boston. Pub. Stat., c. 106.

E. W. Burt & Co., Incorporated, Boston. 1903, c. 437.

E. W. Clark Company, Boston. Pub. Stat., c. 106.

E. W. Lynch Furniture Company, Worcester. 1903, c. 437.

E. W. Manter Company, Boston. 1903, c. 437.

E. W. Nash Company, Boston. Pub. Stat., c. 106.

E. W. Pitman Company, Lawrence. 1903, c. 437.

E. W. Seaver Company, The, Townsend. Pub. Stat., c. 106.

Eagle Amusement Company, Boston. 1903, c. 437.

Eagle Cornice and Skylight Works, Cambridge. 1903, c. 437.

Eagle Investment Company, Boston. 1903, c. 437.

Eagle Iron Foundry, Incorporated, The, Salem. 1903, c. 437.

Eagle Printing and Binding Company of Pittsfield, Mass., Pittsfield. 1903, c. 437.

Eagle Printing Company, Boston. 1903, c. 437.

Eagle Publishing Company, The, Pittsfield. Pub. Stat., c. 106.

Eagle Specialty Company, Malden. 1903, c. 437.

Eagleston Shop Company, The, Barnstable. 1903, c. 437.

Eames Incorporated, Boston. 1903, c. 437.

Eames Tool Company, Lynn. 1903, c. 437.

Earle Provision Company, Boston. 1903, c. 437.

Earnsdale Worsted Company, Clinton. 1903, c. 437.

East Boston Company, (East) Boston. 1833, c. 152.

East Boston Dry Dock Company, (East) Boston. 1847, c. 116. 1900, c. 308.

East Boston Gas Company, (East) Boston. 1853, c. 13.

East Boston Marginal Freight Railroad Company, Boston. 1911, c. 609.

East Boston Terminal Railroad Company, East Boston. 1912, c. 698.

East Boston Young Mens Loan Association, The, Boston. 1903, c. 437.

East Cambridge Land Company, Cambridge. 1861, c. 62. 1880, c. 130. 1901, c. 71.

East Carver Cranberry Company, Plymouth. 1903, c. 437.

East Douglas Clothing Company, East Douglas. 1903, c. 437.

East India Extract Company, Boston. Pub. Stat., c. 106.

East Middlesex Street Railway Company, Stoneham. 1860, c. 19. 1887, c. 257.

East Mountain Water Company, West Stockbridge. 1873, c. 184.

East Side Auto Company, The, Attleborough. 1903, c. 437.

East Taunton Street Railway Company. Pub. Stat., c. 113.

East Texas Farm Association, The, Boston. 1903, c. 437.

East Weymouth Wool Scouring Company, The, Weymouth. Pub. Stat., c. 106.

Eastburn Press, Inc., Boston. 1903, c. 437.

Eastern Art Needlework Company, Boston. 1903, c. 437.

Eastern Athletic Association, Inc., Boston. 1903, c. 437.

Eastern Autogenous Welding Co., Boston. 1903, c. 437.

Eastern Aviation Company, Waltham. 1903, c. 437.

Eastern Beef Company, Boston. 1903, c. 437.

Eastern Bridge and Structural Company, Worcester. Pub. Stat., c. 106.

Eastern Butter Company, Boston. 1903, c. 437.

Eastern Carbonic Gas Company, Chelsea. 1903, c. 437.

Eastern Clay Goods Company, Boston. Rev. Laws, c. 110.

Eastern Coal Company, Boston. 1903, c. 437.

Eastern Cold Storage Company, The, Boston. Pub. Stat., c. 106.

Eastern Co-operative Association, Amesbury. 1903, c. 437.

Eastern Discount Company, Boston. 1903, c. 437.

Eastern Drug Company, Boston. Pub. Stat., c. 106.

Eastern Electric Co. of New Bedford, New Bedford. 1903, c. 437.

Eastern Electric Lamp Company, Boston. 1903, c. 437.

Eastern Expanded Metal Company, Boston. Pub. Stat., c. 106.

Eastern Extract Company, Boston. 1903, c. 437.

Eastern Felt Company, The, Winchester. 1903, c. 437.

Eastern Fishing Company, Boston. 1903, c. 437.

Eastern Flour Company, The, Boston. 1903, c. 437.

Eastern Fruit and Nut Orchard Company, Boston. 1903, c. 437.

Eastern Furniture Company, Fall River. 1903, c. 437.

Eastern Grain Company, Bridgewater. Pub. Stat., c. 106.

Eastern Handle Company, Boston. 1903, c. 437.

Eastern Hard Fibre Company, Merrimac. 1903, c. 437.

Eastern Hotel Company, Boston. 1903, c. 437. 1911, c. 363. 1911, c. 733.

Eastern Investment Company, Lynn. 1903, c. 437.

Eastern Laundry Machinery Company, Boston. 1903, c. 437.

Eastern Manufacturing Company, Lynn. 1903, c. 437.

Eastern Metal and Refining Company, Boston. 1903, c. 437.

Eastern Motor Truck Company, Cambridge. 1903, c. 437.

Eastern Novelty & Lighting Company, The, Westfield. 1903, c. 437.

Eastern Oil and Rendering Company, Boston. 1903, c. 437.

Eastern Paper Company, Boston. 1903, c. 437.

Eastern Paper Stock Company, Boston. 1903, c. 437.

Eastern Reduction Company, Boston. 1903, c. 437.

Eastern Registration & Guaranty Company, Boston. 1903, c. 437.

Eastern Salt Company, Boston. Pub. Stat., c. 106.

Eastern Seats and Tank Co., Boston. 1903, c. 437.

Eastern Showcase Co., Boston. 1903, c. 437.

Eastern Slipper Manufacturing Company, Boston. 1903, c. 437.

Eastern States Refrigerating Company, Springfield. 1903, c. 437.

Eastern Storage Company, Chelsea. 1903, c. 437.

Eastern Supply Co., Worcester. 1903, c. 437.

Eastern Teachers' Agency (Incorporated), The, Boston. 1903, c. 437.

Eastern Type & Plate Company, Boston. 1903, c. 437.

Eastern Underwriting Company, Boston. 1903, c. 437.

Easthampton Elastic Web Co., Easthampton. 1903, c. 437.

Easthampton Gas Company, Easthampton. Organized 1864.

Easthampton Rubber Thread Company, Easthampton. Gen. Stat., c. 61.

Eastman Heating Company, Boston. 1903, c. 437.

Eaton & Eustis Company, Boston. 1903, c. 437.

Eaton Candy Company, Taunton. 1903, c. 437.

Eaton-Dikeman Company, The, Lee. Rev. Laws, c. 110.

Eaton, May and Robbins Paper Company, Lee. Pub. Stat., c. 106.

Eckberg and Place Garage Company, Fall River. 1903, c. 437.

Eclipse Tanning Company of Massachusetts, Boston. 1903, c. 437.

Eco Manufacturing Company, Boston. 1903, c. 437.

Economic Steel Rack Company, Boston. 1903, c. 437.

Economy Drug Company, Cambridge. 1903, c. 437.

Economy Friction Drive & Pulley Company, Boston. 1903, c. 437.

Economy Hanger & Bed-Chair Company, The, Fitchburg. 1903, c. 437.

Economy Thread Company, Boston. 1903, c. 437.

Economy Toggle Co., Boston. 1903, c. 437.

Ecuador Trading Company, Boston. 1903, c. 437.

Eddy Company, The, Worcester. 1903, c. 437.

Edes Manufacturing Company, Plymouth. Pub. Stat., c. 106.

Edgar Manufacturing Company, The, Boston. 1903, c. 437.

Edgartown Water Company, Edgartown. 1906, c. 143.

Edgewood Garage Company, Incorporated, Boston. 1903, c. 437.

Edison Electric Illuminating Company of Boston, The, Boston. Pub. Stat., c. 106.

Edison Electric Illuminating Company of Brockton, The, Brockton. Pub. Stat., c. 106.

Edison Electric Vehicle Company, Lawrence. 1903, c. 437.

Edmund S. Hunt and Sons Company, Weymouth. 1903, c. 437.

Edson Manufacturing Company, Boston. Pub. Stat., c. 106.

Educational Press Company, Springfield. 1903, c. 437.

Educational Publishing Company, The, Boston. Pub. Stat., c. 106.

Edward A. Tucker Company, Boston. 1903, c. 437.

Edward A. Tucker, Inc., Boston. 1903, c. 437.

Edward B. Smith Manufacturing Co., Incorporated, The, Boston. 1903, c. 437.

Edward Bryant Company, Boston. 1903, c. 437.

Edward Everett Square Pharmacy, Boston. 1903, c. 437.

Edward F. Logan Company, Lynn. 1903, c. 437.

Edward F. Miner Building Company, Worcester. 1903, c. 437.

Edward G. Sawyer Company, Boston. 1903, c. 437.

Edward Holden Company, Boston. 1903, c. 437.

Edward P. Brock & Company, Incorporated, Boston. 1903, c. 437.

Edward Perkins Lumber Co., Newburyport. Pub. Stat., c. 106.

Edward S. Bradley Company, Manchester. 1903, c. 437.

Edward T. Harrington Co., Boston. 1903, c. 437.

Edward Vroom Company, The, Boston. 1903, c. 437.

Edwards & Monahan Company, Boston. 1903, c. 437.

Edwards and Poor Company, Winchester. 1903, c. 437.

Edwards Company, The, Southbridge. Pub. Stat., c. 106.

Edwin Bartlett Co., The, Oxford. 1903, c. 437.

Edwin C. Lewis, Incorporated, Boston. 1903, c. 437.

Edwin Clapp & Son, Incorporated, Weymouth. 1903, c. 437.

Edwin Cullin Company, Boston. 1903, c. 437.

Edwin H. Moulton Company, Haverhill. 1903, c. 437.

Edwin Hawes Company, Worcester. 1903, c. 437.

Edwin L. Pride and Co. Incorporated, Boston. 1903, c. 437.

Edwin S. Morse Company, Boston. 1903, c. 437.

Edwin S. Woodbury Company, Salem. 1903, c. 437.

Edwin V. Mitchell Company, Medfield. 1903, c. 437.

Eells Lime Company, Boston. 1903, c. 437.

Efficiency Supply Company, Boston. 1903, c. 437.

Egidu Company, Boston. Pub. Stat., c. 106.

Egleston Amusement Company, Boston. 1903, c. 437.

Egleston Square Hardware and Plumbing Company, Boston. Rev. Laws, c. 110.

Egremont Co-operative Creamery Company, The, Egremont. Pub. Stat., c. 106.

Egypt Garage and Machine Company, Scituate. 1903, c. 437.

Egyptian Spray Manufacturing Company, Boston. 1903, c. 437.

Ehrlich Company, The, Holyoke. 1903, c. 437.

Ehrman Manufacturing Company, Boston. 1903, c. 437.

Eisendrath, Schwab Co., Boston. 1903, c. 437.

Eisner-Lenk Company, The, Boston. 1903, c. 437.

El Placer Company, The, Boston. 1903, c. 437.

Elbridge Nash Drug Company, Weymouth. Rev. Laws, c. 110.

Elbridge S. Young Company, Lynn. 1903, c. 437.

Eldridge, Baker Company, Boston. 1903, c. 437.

Eldridge Manufacturing Company, Boston. 1903, c. 437.

Eldridge Poultry Farm Inc., Taunton. 1903, c. 437.

Electric Cigar Company, Boston. 1903, c. 437.

Electric Compressing Machine Company, The, Boston. 1903, c. 437.

Electric Economy Company, Boston. 1903, c. 437.

Electric Express Company, The, Boston. 1903, c. 437.

Electric Light and Power Company of Abington and Rockland, The, Abington. Pub. Stat., c. 106.

Electric Lustre Starch Company, Boston. Pub. Stat., c. 106.

Electric Maintenance Company, Boston. 1903, c. 437.

Electric Manufacturing Company, Boston. Pub. Stat., c. 106.

Electric Manufacturing Company of Pittsfield, Pittsfield. 1903, c. 437.

Electric Novelty Machine Company, Boston. 1903, c. 437.

Electric Score Board Company, Boston. 1903, c. 437.

Electric Time Table Machine Corporation, Lowell. 1903, c. 437.

Electrical Construction and Supply Company, New Bedford. 1903, c. 437.

Electrical Sales Company, Boston. 1903, c. 437.

Electro-Chemical Fibre Company, Boston. 1903, c. 437.

Electro-Dot Manufacturing Company, Pittsfield. 1903, c. 437.

Electro Manufacturing Company, Boston. 1903, c. 437.

Electro Service Press, Boston. 1903, c. 437.

Electro Weld Company, The, Marlborough. 1903, c. 437.

Eli H. Casler Plaiting Company, Boston. 1903, c. 437.

Elias Howe Company, Boston. Pub. Stat., c. 106.

Eliot Motor Car Company, Inc., Boston. 1903, c. 437.

Elizabeth Manufacturing Company, Winchester. 1903, c. 437.

Elizabeth Towne Company, The, Holyoke. 1903, c. 437.

Elk Flint Bottle Company, Boston. 1903, c. 437.

Elk River Milling Company, Lawrence. 1903, c. 437.

Ellery Drill & Tool Co., Boston. 1903, c. 437.

Elliott & Douglas Manufacturing Company, Norton. 1903, c. 437.

Elliott & Starr Company Corporation, Brockton. 1903, c. 437.

Elliott Motor Engine Company, Boston. 1903, c. 437.

Elliott's Hotel, Inc., Boston. 1903, c. 437.

Ellis F. Copeland Co., The, Brockton. 1903, c. 437.

Ellis Financial Reporting System, Inc., The, Boston. 1903, c. 437.

Ellis Hydrate Company, The, Boston. 1903, c. 437.

Ellison Motor Supply Company, Haverhill. 1903, c. 437.

Ellsworth Mfg. Company, Hopkinton. 1903, c. 437.

Ellsworth Sample Shoe Company, Boston. 1903, c. 437.

Elm Hill Provision Company, Boston. 1903, c. 437.

Elma Mfg. Co., Boston. 1903, c. 437.

Elmer Chickering Company, Boston. 1903, c. 437.

Elmer E. Cole Company, Billerica. 1903, c. 437.

Elmwood Poultry Farm, Inc., Leominster. 1903, c. 437.

Elson Art Publication Company, Belmont. 1903, c. 437.

Elston & Swift, Incorporated, Boston. 1903, c. 437.

Ely Lumber Company, The, Holyoke. Pub. Stat., c. 106.

Emanuel Wasserman Company, Boston. 1903, c. 437.

Emel Chemical Company, Boston. 1903, c. 437.

Emergency Trunk and Bag Company, Boston. 1903, c. 437.

Emerson and Norris Company, Boston. 1903, c. 437.

Emerson Fabric Company, The, Rockland. 1903, c. 437.

Emerson Hospital, Boston. 1903, c. 437.

Emerson Manufacturing Company, Lawrence. Pub. Stat., c. 106.

Emerson Pennington Co., Boston. 1903, c. 437.

Emerson Shoe Company, Brockton. 1903, c. 437.

Emery & Marshall Co., Haverhill. 1903, c. 437.

Emery & Preble Incorporated, Boston. Rev. Laws, c. 110.

Emery School Art Company, The, New Bedford. 1903, c. 437.

Emil Weissbrod & Sons Incorporated, Greenfield. 1903, c. 437.

Emile Bernat Company, Boston. 1903, c. 437.

Emmons Bros. Co., Haverhill. 1903, c. 437.

Emmons Loom Harness Company, Lawrence. Pub. Stat., c. 106.

Empire Grocery Company, Boston. 1903, c. 437.

Empire Laundry Company, Worcester. 1903, c. 437.

Empire Mailing Company, Springfield. 1903, c. 437.

Empire Ring Traveler Company, Taunton. Pub. Stat., c. 106.

Empire Shellac Company, Boston. 1903, c. 437.

Empire Theatre Company, Chelsea. 1903, c. 437.

Empire Top & Wind Shield Company, Boston. 1903, c. 437.

Empire Woolen Company, Boston. 1903, c. 437.

Employees Trust Incorporated, Boston. 1903, c. 437.

Enfield Manufacturing Company, Enfield. Pub. Stat., c. 106.

England-Walton Company, Boston. 1903, c. 437.

English Cleansing Shop, Inc., The, Boston. 1903, c. 437.

English Glove Shop, Inc., Boston. 1903, c. 437.

English Tea Rooms, Incorporated, The, Boston. 1903, c. 437.

Enoch Perkins & Son Company, Boston. 1903, c. 437.

Ensign Manufacturing Company, Boston. 1903, c. 437.

Enterprise Company, The, Marlborough. 1903, c. 437.

Enterprise Fuel and Supply Company, Dedham. 1903, c. 437.

Enterprise Furniture Company, Boston. 1903, c. 437.

Enterprise Rubber Company, Boston. Rev. Laws, c. 110.

Ephraim Adams & Company, Incorporated, Boston. 1903, c. 437.

Epstein Drug Company, Boston. 1903, c. 437.

Equitable Accident Company, Boston. Reincorporated November 12, 1909. 1907, c. 576.

Equitable Co-operative Association, Worcester. 1903, c. 437.

Equitable Law & Adjustment Company, New Bedford. 1903, c. 437.

Equity Lunch Company, The, Boston. 1903, c. 437.

Equity Watch Company, Boston. 1903, c. 437.

Ernest A. Dick Company, Lawrence. 1903, c. 437.

Ernest J. Porter, Incorporated, Peabody. 1903, c. 437.

Ernest M. Skinner Company, The, Boston. 1903, c. 437.

Ervin E. Smith Company, Lowell. 1903, c. 437.

Erving Mills, Holyoke. 1903, c. 437.

Esleeck Manufacturing Co., The, Montague. Pub. Stat., c. 106.

Esmond Mills, The, Boston. 1903, c. 437.

Espinosa Fruit Company, Boston. 1903, c. 437.

Essex Brass Foundry Co., Amesbury. 1903, c. 437.

Essex Coal Company, Lynn. 1903, c. 437.

Essex Company, Lawrence. 1845, c. 163.

Essex Concrete Construction Company, Salem. 1903, c. 437.

Essex County Building Company, Salem. 1883, c. 206.

Essex County Medical Institute Company, Lynn. 1903, c. 437.

Essex Development Company, Lynn. 1903, c. 437.

Essex Engine Company, The, Lynn. 1903, c. 437.

Essex Engraving Company, Boston. 1903, c. 437.

Essex Fruit Co., Beverly. 1903, c. 437.

Essex Grocery Company, Lawrence. 1903, c. 437.

Essex Heel & Leather Co., Georgetown. 1903, c. 437.

Essex Home Building Company, Lynn. 1903, c. 437.

Essex Hosiery Company, Ipswich. 1903, c. 437.

Essex Investment Company, Lynn. 1903, c. 437.

Essex Kid Company, Lynn. 1903, c. 437.

Essex Marine Railway Corporation, Salem. Chartered 1826. 1825, c. 66.

Essex Optical Company, Lynn. 1903, c. 437.

Essex Pad and Paper Company, Holyoke. 1903, c. 437.

Essex Pharmacy Co., Cambridge. 1903, c. 437.

Essex Rapid Transportation Company, Boston. 1903, c. 437.

Essex Shoe Manufacturing Company, Boston. 1903, c. 437.

Essex Stocking Company, Boston. 1903, c. 437.

Essex Trap Rock and Construction Company, Peabody. 1903, c. 437.

Essex Trust Company, Lynn. 1904, c. 374.

Essex Waste Company, Boston. 1903, c. 437.

Estabrook Express Company, Marlborough. Pub. Stat., c. 106.

Estabrooks and Sibley Company, Boston. 1903, c. 437.

Estes Mills, Fall River. 1903, c. 437.

Etna Company, Taunton. 1903, c. 437.

Etna Leather Company, Peabody. 1903, c. 437.

Eugene Lynch Company, Boston. 1903, c. 437.

Eureka Mica Company, Boston. 1903, c. 437.

Eureka Ruling and Binding Company, Holyoke. Pub. Stat., c. 106.

Eureka Shoe Machinery Company, Boston. 1903, c. 437.

Eureka Syrup Co., Boston. 1903, c. 437.

Eureka Valve Company, Boston. 1903, c. 437.

Evans Mill Supply Co., The, Boston. 1903, c. 437.

Evans Stamping and Plating Company, Taunton. Rev. Laws, c. 110.

Evening Traveler Company, Boston. 1903, c. 437.

Everett Auto Station, Incorporated, Everett. 1903, c. 437.

Everett E. Belding Company, The, Springfield. 1903, c. 437.

Everett Foundry Company, Everett. 1903, c. 437.

Everett Mills, Lawrence. 1860, c. 7.

Everett Morgan Company, Brockton. 1903, c. 437.

Everett Piano Company, Boston. Pub. Stat., c. 106.

Everett Publishing Company, Everett. 1903, c. 437.

Everett Square Pharmacy, Inc., Hyde Park. 1903, c. 437.

Everett Square Storage Company, Everett. 1903, c. 437.

Everett Trust Company, Everett. 1904, c. 374.

Everole Company, Boston. 1903, c. 437.

Everson Manufacturing Company, Boston. 1903, c. 437.

Everybody's Co-operative Grocery Store Corporation, Boston. 1903, c. 437.

Everybody's Store Inc., Boston. 1903, c. 437.

Everyday Housekeeping Company, Salem. 1903, c. 437.

Ewell-Cooper Company, Brockton. 1903, c. 437.

Excel Manufacturing Company, Boston. 1903, c. 437.

Excelsior Laundry Co., Malden. 1903, c. 437.

Excelsior Manufacturing Company, Boston. 1903, c. 437.

Exchange and Mart Company, The, Boston. 1903, c. 437.

Exchange Trust Company, Boston. 1904, c. 374.

Exo Products Co., Boston. 1903, c. 437.

Expansion Spring Rim & Tire Company, The, Boston. 1903, c. 437.

Export Box Strap Company, Lynn. 1903, c. 437.

Exstein Co., The, Boston. 1903, c. 437.

Eye Rex Co., Boston. 1903, c. 437.

Eytinge & Company of Boston, Inc., Boston. 1903, c. 437.

F. A. Basford Company, Boston. 1903, c. 437.

F. A. Dutton Motor Co., Boston. 1903, c. 437.

F. A. Easton Company, Worcester. Rev. Laws, c. 110.

F. A. Parker Shoe Company, Marblehead. 1903, c. 437.

F. A. Phelps Company, The, Boston. 1903, c. 437.

F. A. Teeling Carriage Company, Boston. 1903, c. 437.

F. A. Whitney Carriage Company, Leominster. 1870, c. 224.

F. A. York Co., Boston. 1903, c. 437.

F. B. Holmes Co., Chelsea. 1903, c. 437.

F. B. Rogers Silver Company, Taunton. Pub. Stat., c. 106.

F. B. Taylor and Son, Incorporated, Springfield. 1903, c. 437.

F. B. Tilton Company, Boston. 1903, c. 437.

F. B. Washburn & Co., Corporation, The, Brockton. 1903, c. 437.

F. Blumenthal Company of Massachusetts, Boston. 1903, c. 437.

F. C. Gale & Co. (Inc.), Boston. 1903, c 437.

F. C. Henderson Co., Boston. 1903, c. 437.

F. C. Parker & Son, Inc., Woburn. 1903, c. 437

F. C. Warren and Bradford Co., Boston. 1903, c. 437.

F. C. Warren Company, Boston. Pub. Stat., c. 106.

F. C. Wilson Co., Haverhill. Rev. Laws, c. 110.

F. D. Weeks Extracting Company, The, Shirley. Pub. Stat., c. 106.

F. E. Bacon and Co., Inc., Boston. 1903, c. 437.

F. E. Burke Shoe Company, Boston. 1903, c. 437.

F. E. Burnham Co., Boston. 1903, c. 437.

F. E. Gregory Company, Lynn. 1903, c. 437.

F. E. Harding Company, Boston. 1903, c. 437.

F. E. Jones Company, Boston. Pub. Stat., c. 106.

F. E. Nelson Company, Lowell. 1903, c. 437.

F. E. Powers Company, Worcester. 1903, c. 437.

F. E. Wells & Son Company, Greenfield. Rev. Laws, c. 110.

F. F. Woodward Co., The, Fitchburg. 1903, c. 437.

F. Franz Cutlery Co., Boston. 1903, c. 437.

F. G. Guilds Company, The, Pittsfield. 1903, c. 437.

F. H. Day Co., The, Greenfield. Pub. Stat., c. 106.

F. H. Dickinson Co., The, Boston. 1903, c. 437.

F. H. Gilson Company, Boston. Pub. Stat., c. 106.

F. H. Lane Company, Fitchburg. 1903, c. 437.

F. H. Putnam Company, Boston. 1903, c. 437.

F. H. Roberts Company, (1908), Boston. 1903, c. 437.

F. H. Roberts Company, (1911), Boston. 1903, c. 437.

F. H. Thomas Company, Boston. 1903, c. 437.

F. H. Wentworth Company, The, Boston. 1903, c. 437.

F. H. Young Company, Boston. 1903, c. 437.

F. J. Barnard and Company, Inc., Boston. 1903, c. 437.

F. J. Quinn Co., The, Pittsfield. 1903, c. 437.

F. Johnson Company, Boston. 1903, c. 437.

F. L. & J. C. Codman Company, Boston. 1903, c. 437.

F. L. Daggett Co., Boston. 1903, c. 437.

F. L. Hewes & Company (Incorporated), Springfield. 1903, c. 437.

F. L. Horton Manufacturing Company, Boston. 1903, c. 437.

F. L. O'Bryan Company, The, South Framingham. 1903, c. 437.

F. M. Bill Company of Boston, Boston. 1903, c. 437.

F. M. Butler Company, Springfield. 1903, c. 437.

F. M. Crosby Company, Boston. 1903, c. 437.

F. M. Harris Company, Worcester. Pub. Stat., c. 106.

F M. Keeler Company, The, Boston. 1903, c. 437.

F. M. Kirby Company, Pittsfield. 1903, c. 437.

F. M. West Box Company, Springfield. Pub. Stat., c. 106.

F M. White Company, Lynn. 1903, c. 437.

F. O. Clark Engraving Company, Incorporated, Boston. 1903, c. 437.

F. O. Dewey Company, Boston. Pub. Stat., c. 106.

F. P. O'Connor Company, Boston. 1903, c. 437.

F. Putnam Co., Boston. 1903, c. 437.

F. R. Parker Company, Boston. 1903, c. 437.

F. S. Brightman Company, New Bedford. 1903, c. 437.

F. S. Carr & Company, Inc., Springfield. 1903, c. 437.

F. S. Carr Rubber Company, Boston. 1903, c. 437.

F. S. McDermott Company, Somerville. 1903, c. 437.

F. S. Payne Co., Boston. 1903, c. 437.

F. S. Perkins Company, Lowell. Pub. Stat., c. 106.

F. T. Lord Polish Co., Cambridge. 1903, c. 437.

F. T. Morcombe, White Company, Boston. 1903, c. 437.

F. T. Mussey Towel Supply Company, Lowell. 1903, c. 437.

F. W. Darling Company, Hyde Park. Pub. Stat., c. 106.

F. W. Dean Inc., Boston. 1903, c. 437.

F. W. Dunbar & Co., (Inc.), Boston. 1903, c. 437.

F. W. Flosdorf Company, Malden. 1903, c. 437.

F. W. Francis Cigar and Tobacco Company, The, New Bedford. 1903, c. 437.

F. W. Lombard Company, Ashburnham. 1903, c. 437.

F. W. Mann Company, Milford. 1903, c. 437.

F. W. Martin Co., Boston. 1903, c. 437.

F. W. Wentworth Company, New Bedford. Pub. Stat., c. 106.

F. W. Woolworth & Company, Boston. 1903, c. 437.

Fabrizio and Wingate Co., Boston. 1903, c. 437.

Factory Power Company, The, Worcester. 1903, c. 437.

Faelten Pianoforte School Incorporated, Boston. 1903, c. 437.

Fairbanks Brothers Company, Whitman. 1903, c. 437.

Fairbanks Saddlery Specialty Company, Boston. 1903, c. 437.

Fairhaven Iron Foundry Company, Fairhaven. Pub. Stat., c. 106.

Fairhaven Water Company, Fairhaven. 1888, c. 196. 1889, c. 381; 1893, c. 232.

Falcon Press, Boston. 1903, c. 437.

Fales Manufacturing Company, Foxborough. 1903, c. 437.

Fall Brook Cranberry Company, Rockland. 1903, c. 437.

Fall Brook Farm Co., Middleborough. 1903, c. 437.

Fall River Automatic Telephone Company, Fall River. Pub. Stat., c. 106.

Fall River Bleachery, Fall River. 1903, c. 437.

Fall River Building Company, Fall River. 1903, c. 437.

Fall River Cash Trading Stamp Company, Fall River. 1903, c. 437.

Fall River Daily Globe Publishing Company, The, Fall River. Pub. Stat., c. 106.

Fall River Daily Herald Publishing Company, The, Fall River. 1870, c. 224.

Fall River Electric Light Company, The, Fall River. Pub. Stat., c. 106.

Fall River Foundry and Machine Company, Fall River. 1903, c. 437.

Fall River Gas Works Company, Fall River. 1870, c. 224.

Fall River Granite Company, Fall River. 1870, c. 224.

Fall River Iron Works Company, Fall River. Chartered 1825. 1824, c. 60.

Fall River Laundry Company, Fall River. Pub. Stat., c. 106.

Fall River-New Bedford Barrel and Junk Co., Fall River. 1903, c. 437.

Fall River Polo Association, The, Fall River. 1903, c. 437.

Fall River Real Estate Association of Fall River, Fall River. 1892, c. 329.

Fall River Rubber Company, Fall River. Pub. Stat., c. 106.

Fall River Steam and Gas Pipe Company-corporation, Fall River. Pub. Stat., c. 106.

Fall River, Warren and Taunton Express Company, Fall River. 1903, c. 437.

Fall River Wholesale Grocery Company, Fall River. Pub. Stat., c. 106.

Falmouth Cranberry Company, The, Falmouth. Pub. Stat., c. 106.

Falmouth Land Company, Falmouth. 1908, c. 114. 1903, c. 437.

Falmouth Mushroom Cellars, Inc., Falmouth. 1903, c. 437.

Family Grocery Company, Lowell. 1903, c. 437.

Famous Ladies' Tailoring Company, The, Boston. 1903, c. 437.

Farm Products Company, Milton. 1903, c. 437.

Farmers Mutual Telephone Company of Bristol County, Massachusetts, The, Norton. Rev. Laws, c. 110.

Farmer's Shoe Shop, Inc., Springfield. 1903, c. 437.

Farmington River Water Power Company, Otis. 1867, c. 134.

Farnam Cheshire Lime Company, Cheshire. 1903, c. 437.

Farr Alpaca Company, Holyoke. 1870, c. 224.

Farrell-Undertaker Inc., Haverhill. Name changed to J. W. Emerson Farrell Inc., q. v.

Farrington Company, Boston. 1903, c. 437.

Farrington Printing Company, Boston. Pub. Stat., c. 106.

Farwell Bleachery, Lawrence. Pub. Stat., c. 106.

Farwell-Vose Company, Ashland. 1903, c. 437.

Faulkner Lumber Company, Pittsfield. 1903, c. 437.

Faulkner Manufacturing Company, Billerica. 1870, c. 224.

Faxon Heat & Power Company, Boston. Rev. Laws, c. 110.

Fay Brothers Company, Cambridge. 1903, c. 437.

Fay Manufacturing Company, The, Attleborough. 1903, c. 437.

Fearing, Whiton & Co., Incorporated, Boston. 1903, c. 437.

Federal Amusement Co. Inc., Boston. 1903, c. 437.

Federal Chain and Manufacturing Company, Springfield. 1903, c. 437.

Federal Chemical Co., Boston. 1903, c. 437.

Federal Dental Manufacturing Company, Boston. 1903, c. 437.

Federal Egg Co., Inc., Boston. 1903, c. 437.

Federal Engraving and Publishing Company, Boston. 1903, c. 437.

Federal Finance Company, Boston. 1903, c. 437.

Federal Metallic Packing Company, Boston. 1903, c. 437.

Federal Paper Box Machinery Company, Boston. 1903, c. 437.

Federal Printing Company, Boston. 1903, c. 437.

Federal Rubber Waste Company, Chelsea. 1903, c. 437.

Federal Shoe Company, Lowell. 1903, c. 437.

Federal Tool Company, Everett. 1903, c. 437.

Federal Trust Company, Boston. 1899, c. 92.

Federal Wharf and Storage Company, Boston. Rev. Laws, c. 110.

Feldman & Co. Inc., Everett. 1903, c. 437.

Felix Kornfeld Company, Boston. 1903, c. 437.

Fellman Mnfg. Co., Malden. 1903, c. 437.

Fells Ice Company, The, Malden. 1903, c. 437.

Felton & Son, Incorporated, Boston. 1903, c. 437.

Felton-Turner Heating Company, Boston. 1903, c. 437.

Fenway Auto-Top Company, Boston. 1903, c. 437.

Fenway Garage Company, Boston. 1903, c. 437.

Ferd. F. French & Co. Limited, Boston. Pub. Stat., c. 106.

Ferdinand Furniture Company, Fitchburg. Pub. Stat., c. 106.

Ferguson-Bedell Co., Boston. 1903, c. 437.

Ferguson Coal Company, Boston. 1903, c. 437.

Ferguson Construction Company, Boston. 1903, c. 437.

Fernald Company, Attleborough. 1903, c. 437.

Ferris Wheel Amusement Company, Inc., The, Boston. Name changed to Federal Amusement Co. Inc., q. v.

Ferro-Nutrine Chemical Company, Boston. 1903, c. 437.

Fessenden School, Incorporated, The, Newton. 1903, c. 437.

Fiander Incorporated, Boston. 1903, c. 437.

Fiberloid Company, The, Springfield. 1903, c. 437.

Fibre Finishing Company, Boston. 1903, c. 437.

Fidelity Corporation, Boston. 1903, c. 437.

Fidelity Cranberry Company of Cape Cod, Pembroke. 1903, c. 437.

Fidelity Legal Corporation, Boston. 1903, c. 437.

Fidelity Mercantile Agency of Worcester, Worcester. 1903, c. 437.

Field & Fielder Company, Worcester. 1903, c. 437.

Field Bros. and Gross Company, Brockton. Pub. Stat., c. 106.

Field, Holmes Company, Boston. 1903, c. 437.

Field Lumbert Company, Boston. 1903, c. 437.

Field Lumbert Company K, Boston. 1903, c. 437.

Fields Corner Storage Warehouse Company, Boston. 1903, c. 437.

Fifield Shoe Machinery Company, Boston. Pub. Stat., c. 106.

Fifth Oakland Syndicate, Incorporated, Worcester. 1903, c. 437.

Fifth Ward Market Company, Springfield. 1903, c. 437.

Fifty Associates, Boston. Chartered 1820. 1819, c. 138; 1823, c. 15.

Figaret Chemical Company, Boston. 1903, c. 437.

Finance Club, Inc., Beverly. 1903, c. 437.

Financial Research Society, The, Boston. 1903, c. 437.

Finestone-Hahn Company, Boston. 1903, c. 437.

Fink Cigar Company, Boston. 1903, c. 437.

Finn & Thayer Company, The, Boston. 1903, c. 437.

Finnegan Leach Shoe Company, Taunton. 1903, c. 437.

Finnish Socialistic Publishing Company, Fitchburg. 1903, c. 437.

Finnlander Stock Co., The, Fitchburg. 1903, c. 437.

Fire Fighters Fearnaught Belt Co., Boston. 1903, c. 437.

First Italian Consumers Co-operative Association, Inc., Boston. 1903, c. 437.

First National Safe Deposit Company, Boston. Rev. Laws, c. 110.

First Section Pharmacy, Incorporated, The, Boston. 1903, c. 437.

First Swedish Co-operative Store Company of Quinsigamond, Worcester, Mass., Worcester. Pub. Stat., c. 106.

Fisher & Bryant, Inc., Boston. 1903, c. 437.

Fisher Bros. Company, Lynn. 1903, c. 437.

Fisher-Churchill Company, The, Dedham. Pub. Stat., c. 106.

Fisher Manufacturing Company, The, Grafton. 1870, c. 224.

Fisher, McCurdy Co., Boston. 1903, c. 437.

Fisherman Cold Storage Company, Provincetown. 1903, c. 437.

Fisk Manufacturing Company, Springfield. 1870, c. 224.

Fisk Rubber Company, The, Chicopee. 1903, c. 437.

Fiskdale Mills, Sturbridge. 1836, c. 49.

Fiske & Company, Incorporated, Boston. Gen. Stat., c. 61.

Fiske-Carter Construction Co., Worcester. 1903, c. 437.

Fiske Printing Company, Marlborough. 1903, c. 437.

Fiske Shoe & Leather Co., Boston. 1903, c. 437.

Fitchburg & Leominster Express Co., Leominster. 1903, c. 437.

Fitchburg and Leominster Street Railway Company, Fitchburg. Pub. Stat., c. 113. 1892, c. 85.

Fitchburg Brick Company, Fitchburg. 1903, c. 437.

Fitchburg Cab and Automobile Company, Fitchburg. 1903, c. 437.

Fitchburg Coal Company, Fitchburg. 1903, c. 437.

Fitchburg Daily News Company, Fitchburg. 1903, c. 437.

Fitchburg Drug Company, Fitchburg. 1903, c. 437.

Fitchburg Dry Goods Company, Fitchburg. 1903, c. 437.

Fitchburg Duck Mills, Fitchburg. 1903, c. 437.

Fitchburg Gas and Electric Light Company, Fitchburg. 1852, c. 208.

Fitchburg Hardware Company, Fitchburg. Rev. Laws, c. 110.

Fitchburg Horn Goods Company, The, Fitchburg. 1903, c. 437.

Fitchburg Machine Works, Fitchburg. Pub. Stat., c. 106.

Fitchburg Merchants Express Co., Fitchburg. 1903, c. 437.

Fitchburg Phoenix Lighting Company, The, Fitchburg. 1903, c. 437.

Fitchburg Railroad Company, Boston. 1842, c. 84.

Fitchburg Real Estate and Loan Company, Fitchburg. 1903, c. 437.

Fitchburg Safe Deposit and Trust Company, The, Fitchburg. 1904, c. 374.

Fitchburg Steam Engine Company, Fitchburg. 1870, c. 224.

Fitchburg Yarn Company, Fitchburg. 1903, c. 437.

Fitz Gerald Book and Art Company, The, Holyoke. 1903, c. 437.

Fitzgerald Transportation Company, The, Boston. 1903, c. 437.

Fitzhenry-Guptill Company, Boston. 1903, c. 437.

Five Acre Farm Inc., Wellesley. 1903, c. 437.

Flather Planer and Shaper Company, Lowell. 1903, c. 437.

Fleischmann Company, The, Boston. 1903, c. 437.

Fleming Foundry Company, Springfield. 1903, c. 437.

Flexible Tire Company, Incorporated, The, Springfield. 1903, c. 437.

Flexotype Company of Massachusetts, Boston. Name changed to W. H. Brooke Company, q. v.

Flint Furniture Company, Worcester. 1903, c. 437.

Flint Mills, Fall River. 1870, c. 224.

Flitner-Atwood Company, Boston. Pub. Stat., c. 106.

Florence Furniture Company, Northampton. 1870, c. 224.

Florida Trackless Trolley Company, Boston. 1903, c. 437.

Flower Growers Sales Company, Boston. 1903, c. 437.

Floyd-Scott Company, The, Somerville. 1903, c. 437.

Flynt Building and Construction Company, Palmer. Pub. Stat., c. 106.

Foan Brothers Company, Peabody. 1903, c. 437.

Foil Metal Manufacturing Company, Hanson. 1903, c. 437.

Foisy Quinn Laundry Company, Fall River. 1903, c. 437.

Foley Company, The, Boston. 1903, c. 437.

Foley's Clothing Store (Incorporated), Hyde Park. 1903, c. 437.

Folsom and Sunergren Company, Boston. 1903, c. 437.

Fonseca Brothers, Inc., Boston. 1903, c. 437.

Fontneau & Cook Company, Attleborough. 1903, c. 437.

Forbes Craig Company, Quincy. 1903, c. 437.

Forbes Lithograph Manufacturing Company, The, Boston. 1870, c. 224.

Forbush Shoe Company, The, Grafton. Rev. Laws, c. 110.

Ford & Allen (Inc.), Boston (1911). 1903, c. 437.

Ford & Allen, (Inc.), Boston (1912). 1903, c. 437.

Ford & Denning Inc., Chelsea. 1903, c. 437.

Ford Auger Bit Company, Holyoke. Pub. Stat., c. 106.

Ford-Hawkes Company, Monson. 1903, c. 437.

Ford Mfg. Co., Holyoke. 1903, c. 437.

Ford Steel Column Company, Boston. 1903, c. 437.

Forde & Nott Co., Boston. 1903, c. 437.

Fore River Shipbuilding Company, Quincy. 1903, c. 437.

Forest Hills Storage and Warehouse Company, The, Boston. 1903, c. 437.

Forest Wafer Company, Springfield. 1903, c. 437.

Fort Hill Bronze Mfg. Co., Everett. 1903, c. 437.

Fort Hill Engraving Company, Quincy. 1903, c. 437.

Foss-Hughes Company, Boston. 1903, c. 437.

Foss Park Amusement Co., Boston. 1903, c. 437.

Foster Bogs Company, Hanson. 1903, c. 437.

Foster Company, Inc., The, Fall River. 1903, c. 437.

Foster-Moulton Shoe Company, Brookfield. 1903, c. 437.

Foster's Wharf Company, Boston. 1875, c. 198.

Fothergill Motor Co., Boston. 1903, c. 437.

Foundry Equipment Company, Worcester. 1903, c. 437.

Four Associates, Inc., Boston. 1903, c. 437.

Four Seas Company, The, Boston. 1903, c. 437.

Fourth Oakland Syndicate Incorporated, Worcester. 1903, c. 437.

Fowle, Hibbard Company, Boston. 1903, c. 437.

Fox, Fultz & Co., Inc., Boston. 1903, c. 437.

Fox Sweetmeat Company, Boston. 1903, c. 437.

Foxboro' Electric Company, The, Foxborough. Name changed to Union Light & Power Company, q. v.

Foxboro Laundry Company, Foxborough. 1903, c. 437.

Framingham Box Company, The, Framingham. Pub. Stat., c. 106.

Framingham Chair Company, Framingham. 1903, c. 437.

Framingham Cleansing & Dyeing House Inc., South Framingham. 1903, c. 437.

Framingham Coal Company, Framingham. Rev. Laws, c. 110.

Framingham Commission House, Inc., Framingham. 1903, c. 437.

Framingham Contracting Company, Framingham. 1903, c. 437.

Framingham Electric Company, Framingham. Pub. Stat., c. 106.

Framingham Gas, Fuel and Power Company, The, Framingham. Pub. Stat., c. 106.

Framingham Hotel Company, The, Framingham. 1903, c. 437.

Framingham Laundry, Inc., Framingham. 1903, c. 437.

Framingham Lumber Company, Framingham. 1903, c. 437.

Framingham Odd Fellows' Building Association, Framingham. 1874, c. 375.

Framingham Shoe Company, Framingham. 1903, c. 437.

Framingham Trust Company, Framingham. 1904, c. 374.

Francis Fitz Co., Boston. 1903, c. 437.

Francis Wilson, Incorporated, Boston. 1903, c. 437.

Franco-American National Hall Corporation, The, Lawrence. 1903, c. 437.

Franco Co-operative Co., Fitchburg. 1903, c. 437.

Frank A. Andrews Company, Boston. 1903, c. 437.

Frank A. Andrews Inc., Boston. 1903, c. 437.

Frank A. Arend & Co. Inc., Boston. 1903, c. 437.

Frank B. Orcutt, Inc., Boston. 1903, c. 437.

Frank B. Phinney Company, Boston. 1903, c. 437.

Frank C. Berkley Company, Brockton. 1903, c. 437.

Frank C. Silvia Company, Fall River. 1903, c. 437.

Frank Cousins Art Company, Salem. 1903, c. 437.

Frank D. Johnson Company, The, Worcester. 1903, c. 437.

Frank E. Davis Fish Company, Gloucester. 1903, c. 437.

Frank E. Fitts Manufacturing and Supply Company, The, Boston. Pub. Stat., c. 106.

Frank E. Fleet Company, Boston. 1903, c. 437.

Frank E. Ross Company, The, Boston. 1903, c. 437.

Frank E. Sessions Company, Worcester. 1903, c. 437.

Frank E. Vincent Company, Lynn. 1903, c. 437.

Frank F. Hill & Co. Inc., Boston. 1903, c. 437.

Frank Ferdinand, Incorporated, Boston. 1903, c. 437.

Frank G. Crowley Co., Boston. 1903, c. 437.

Frank G. Shattuck Company, Boston. 1903, c. 437.

Frank H. Chamberlain Company, Incorporated, Boston. 1903, c. 437.

Frank H. Cowin Company, Boston. 1903, c. 437.

Frank J. McGarry and Company Incorporated, Boston. 1903, c. 437.

Frank J. Ross Company, Boston. 1903, c. 437.

Frank Jones Brewing Company, Boston. 1903, c. 437.

Frank L. Allen Lumber Company, The, Fall River. Rev. Laws, c. 110.

Frank L. Roberts Company, Boston. 1903, c. 437.

Frank P. Bennett & Company, Incorporated, Boston. 1903, c. 437.

Frank P. Brown Company, Boston. 1903, c. 437.

Frank Ridlon Company, Boston. 1903, c. 437.

Frank Tilton-Martin Incorporation, North Adams. 1903, c. 437.

Frank W. Smith Co., Gardner. 1903, c. 437.

Frank X. Oberle Company, Boston. Pub. Stat., c. 106.

Frankel and Goodman Corporation of Lowell, The, Lowell. 1903, c. 437.

Frankfort Investment Company, The, Boston. 1903, c. 437.

Frankland & Knight Company, Boston. 1903, c. 437.

Franklin A. Snow Company, Boston. 1903, c. 437.

Franklin Clothing Company, Worcester. 1903, c. 437.

Franklin Construction Co., Franklin. 1903, c. 437.

Franklin County Lumber Company, Greenfield. Pub. Stat., c. 106.

Franklin County Trust Company, Greenfield. 1904, c. 374.

Franklin Drug Company, Somerville. 1903, c. 437.

Franklin Electric Light Company, Montague. Pub. Stat., c. 106.

Franklin Hotel Company, Worcester. 1903, c. 437.

Franklin Howes Medicine Company, Boston. 1903, c. 437.

Franklin Laundry Company, Boston. 1903, c. 437.

Franklin Manufacturing Company, Boston. 1903, c. 437.

Franklin Mills Corporation, Franklin. 1903, c. 437.

Franklin Motor Cabs, Inc., Boston. 1903, c. 437.

Franklin P. Shumway Company, Boston. 1903, c. 437.

Franklin Paper Company, Holyoke. Gen. Stat., c. 61.

Franklin Park Lumber Company, Revere. 1903, c. 437.

Franklin Rubber Company, Boston. Pub. Stat., c. 106.

Franklin Shoe Company, Boston. 1903, c. 437.

Franklin Silver Plate Company, Greenfield. 1903, c. 437.

Franklin Square Automobile Company, Boston. 1903, c. 437.

Franklin Square Pharmacy, Incorporated, Melrose. 1903, c. 437.

Franklin Telegraph Company, Boston. 1865, c. 119. 1869, c. 209.

Fraprie-Douglas Company, The, Fall River. Pub. Stat., c. 106.

Fraser Dry Goods Company, The, Boston. Pub. Stat., c. 106.

Fred A. Houdlette and Son, Incorporated, Boston. 1903, c. 437.

Fred A. Loud Company, The, Boston. 1903, c. 437.

Fred A. Mann Company, Worcester. 1903, c. 437.

Fred D. Sperry Company, Boston. 1903, c. 437.

Fred Douglass Shoe Company, Haverhill. 1903, c. 437.

Fred F. Field Company, Brockton. Pub. Stat., c. 106.

Fred F. Field Company B., Brockton. 1903, c. 437.

Fred F. Field Holstein Company, The, Brockton. 1903, c. 437.

Fred F. Squire Company, Boston. 1903, c. 437.

Fred G. Bowman Company, New Bedford. 1903, c. 437.

Fred H. Pearson Company, The, Lowell. 1903, c. 437.

Fred M. Batchelder Company, Boston. 1903, c. 437.

Fred Moore Produce Company, Boston. 1903, c. 437.

Fred Rueping Leather Corporation, Boston. 1903, c. 437.

Fred S. and A. D. Gore Corporation, Boston. 1903, c. 437.

Fred S. Morse Lumber Company, Springfield. 1903, c. 437.

Fred S. Stewart Company, Boston. 1903, c. 437.

Fred T. Ley & Co., Incorporated, Springfield. 1903, c. 437.

Fred Theise Manufacturing Company, Chelsea. 1903, c. 437.

Fred W. Gerry Company, Boston. Name changed to Boston Merchandise Co., q. v.

Frederick E. Randall Company, Boston. 1903, c. 437.

Frederick Eeles Company, Boston. 1903, c. 437.

Frederick H. Osgood Company, Boston. 1903, c. 437.

Frederick J. Quinby Company, The, Boston. Pub. Stat., c. 106.

Frederick Wallace Submarine Diving & Wrecking Co., Inc., The, Boston. 1903, c. 437.

Freedman-Stahl Baking Company, Boston. 1903, c. 437.

Freeland Loomis Company, Boston. Pub. Stat., c. 106.

Freeman & Cobb Co., Boston. 1903, c. 437.

Freeman-Cotting Coat Co., Boston. 1903, c. 437.

Freeman-Daughaday Company, Norton. 1903, c. 437.

Freeman Wight Company, Boston. Rev. Laws, c. 110.

Freemasons' Hall Association, Haverhill. 1866, c. 177. 1873, c. 72.

Fremont Corporation, The, Worcester. 1903, c. 437.

French Coal Company, Springfield. 1903, c. 437.

French King Rapids Power Company, Boston. 1908, c. 580. 1903, c. 437.

Fresh Pond Ice Company, Somerville. Pub. Stat., c. 106.

Friend Soap Company, Boston. 1903, c. 437.

Friendly Corporation of Roxbury, Boston. 1903, c. 437.

Fritz Carlton Hotel Company, Boston. 1903, c. 437.

Frost & Adams Company, Boston. Pub. Stat., c. 106.

Frost Box Company, Beverly. 1903, c. 437.

Frost Coal Company, Boston. 1903, c. 437.

Frost Insecticide Co., Arlington. 1903, c. 437.

Frost Stamp and Stationery Co., Worcester. 1903, c. 437.

Frothingham Buildings, Boston. 1889, c. 171.

Frye & Crawford Drug Company, The, Lowell. 1903, c. 437.

Frye Drug & Chemical Co., Boston. 1903, c. 437.

Fudge Man Company, Haverhill. 1903, c. 437.

Fulgor Preliminary Syndicate, Incorporated, Boston. 1903, c. 437.

Fuller Agency Company, Springfield. 1903, c. 437.

Fuller, Chandler and Patten Co., Hudson. 1903, c. 437.

Fuller Electric Company, The, Lynn. 1903, c. 437.

Fuller-Greene Company, Boston. 1903, c. 437.

Fuller-Hammond Company, The, Brockton. 1903, c. 437.

Fuller Hardware Company, Fitchburg. 1903, c. 437.

Fuller Manufacturing Company, Danvers. 1903, c. 437.

Fuller Regalia and Costume Company, Worcester. 1903, c. 437.

Fuller-Smith Lumber Company, Boston. 1903, c. 437.

Fuller Whitney Surveys Corporation, Boston. Rev. Laws, c. 110.

Fulton Iron Foundry Company, Boston. 1836, c. 266.

Furbush & Company, Incorporated, Boston. 1903, c. 437.

Futurity Thread Manufacturing Company, Boston. 1903, c. 437.

Fyfe-Eskrigge Company, The, Boston. 1903, c. 437.

G. A. Bodwell & Co. Incorporated, Lynn. 1903, c. 437.

G. A. Hawkes Company, The, Beverly. 1903, c. 437.

G. A. Monroe Company, Attleborough. 1903, c. 437.

G. A. Sawyer & Co. Inc., Boston. 1903, c. 437.

G. A. Walker Machine Company, Boston. 1903, c. 437.

G. and C. Merriam Company, Springfield. Pub. Stat., c. 106.

G. B. Lawrence Company, Boston. 1903, c. 437.

G. C. A. Manufacturing Company, The, Pittsfield. 1903, c. 437.

G. C. Aiken & Co., Inc., Boston. 1903, c. 437.

G. C. Hudson & Company, Incorporated, North Attleborough. 1903, c. 437.

G. C. Prince & Son, Inc., Lowell. 1903, c. 437.

G. D. Brown Co., Boston. 1903, c. 437.

G. E. & H. J. Habich Co., Boston. 1903, c. 437.

G. E. Blanchard Company, Northbridge. 1903, c. 437.

G. E. Leadbetter and Sons, Inc., Leominster. 1903, c. 437.

G. E. Lyons and Co., Incorporated, Boston. Pub. Stat., c. 106.

G. E. Stimpson Co., Worcester. 1903, c. 437.

G. E. Thomas Company, Lynn. 1903, c. 437.

G. F. Green Coal Company, Brockton. 1903, c. 437.

G. F. Harlow Co., The, Northampton. 1903, c. 437.

G. F. Whitney Company, Boston. 1903, c. 437.

G. Ferullo Company, Boston. 1903, c. 437.

G. Gordon Martin, Incorporated, Boston. 1903, c. 437.

G. H. & A. L. Nichols Inc., Lynn. 1903, c. 437.

G. H. Atkinson Company, Reading. 1903, c. 437.

G. H. Bent Company, Milton. 1903, c. 437.

G. H. Chessman Co., The, Boston. 1903, c. 437.

G. H. Dyer Company, The, Boston. 1903, c. 437.

G. H. Hammond Company, The, Boston. Rev. Laws, c. 110.

G. H. Hoyt and Son Incorporated, Haverhill. 1903, c. 437.

G. H. Polley Co., Boston. 1903, c. 437.

G. H. Proctor Supply Company, Boston. 1903, c. 437.

G. J. Buchanan Company, Boston. 1903, c. 437.

G. L. Manchester Company, Easthampton. 1903, c. 437.

G. L. Metcalf Box Company, Marblehead. 1903, c. 437.

G. M. Hyams Co., Boston. 1903, c. 437.

G. M. Parks Company, The, Fitchburg. Pub. Stat., c. 106.

G. V. Scott Company, Brockton. Pub. Stat., c. 106.

G. W. & F. Smith Iron Company, Boston. 1870, c. 224.

G. W. Bailey Company, Brockton. 1903, c. 437.

G. W. Hilton's Specifics, Inc., Lowell. 1903, c. 437.

G. W. J. Murphy Company, Merrimac. 1903, c. 437.

G. W. Laythe Shoe Company, Clinton. 1903, c. 437.

G. W. Lord Company, Lynn. 1903, c. 437.

G. W. Peterson Company, Quincy. 1903, c. 437.

G. W. Richardson Company, Newburyport. Pub. Stat., c. 106.

G. W. Sammet & Son Company, Boston. 1903, c. 437.

G. Wildes Smith Company, Boston. 1903, c. 437.

Galassi Mosaic & Tile Co., Boston. 1903, c. 437.

Gale-Sawyer Company, The, Boston. 1903, c. 437.

Gale Shoe Manufacturing Company, The, Haverhill. Pub. Stat., c. 106.

Gallagher Bottle Capping Machinery Co., Lynn. 1903, c. 437.

Gambs & Bishop Company, Worcester. 1903, c. 437.

Gammon Drug Company, The, Brookline. 1903, c. 437.

Garden City Co-operative Association, Beverly. 1903, c. 437.

Garden City Shoe Company, Beverly. 1903, c. 437.

Gardner Automobile Company, Gardner. 1903, c. 437.

Gardner Co-operative Association, Gardner. 1870, c. 224.

Gardner Drug Co., Gardner. 1903, c. 437.

Gardner Electric Light Company, Gardner. Pub. Stat., c. 106.

Gardner Gas, Fuel and Light Company, Gardner. Pub. Stat., c. 106.

Gardner-General Foundry Co., Gardner. 1903, c. 437.

Gardner Hardware Co., Gardner. 1903, c. 437.

Gardner News Company, Gardner. Pub. Stat., c. 106.

Gardner Realty Company, Brockton. 1903, c. 437.

Gardner Syndicate Corporation, Gardner. 1896, c. 135.

Gardner Theatre Company, Gardner. 1901, c. 426.

Gardner, Westminster and Fitchburg Street Railway Company. Pub. Stat., c. 113.

Garfield & Proctor Coal Company, Fitchburg. Pub. Stat., c. 106.

Garhart Dental Specialty Company, Boston. 1903, c. 437.

Garnet Abrasive Company, Boston. 1903, c. 437.

Garnett Leather Co., The, Lynn. 1903, c. 437.

Gas and Electric Improvement Company, Boston. 1903, c. 437.

Gaudette Company, The, Salem. 1903, c. 437.

Gavin Hardware Company, Leominster. 1903, c. 437.

Gay Automobile Company, Brockton. 1903, c. 437.

Geddis Remedy Company, Haverhill. 1903, c. 437.

Geier-McGowan Co., Boston. 1903, c. 437.

Gem Amusement Company, Newton. 1903, c. 437.

Gem Manufacturing Company, Boston. Name changed to Gem Stamped-Steel Company, q. v.

Gem Stamped-Steel Company, Boston. 1903, c. 437.

General Agency Company, The, Boston. 1903, c. 437.

General Automobile Company, Boston. 1903, c. 437.

General Aviation Company, Boston. 1903, c. 437.

General Color & Chemical Company, Boston. 1903, c. 437.

General Electric Construction Company, Boston. 1903, c. 437.

General Engineering and Manufacturing Company, Lynn. 1903, c. 437.

General Fire Extinguisher Company of Massachusetts, Boston. 1903, c. 437.

General Gas System Company, Boston. 1903, c. 437.

General Motor Company, Boston. 1903, c. 437.

General Power Company, Boston. 1903, c. 437.

General Sales Company, Boston. 1903, c. 437.

General Securities Company, Boston. 1903, c. 437.

General Supplies Company, Boston. 1903, c. 437.

Genesco Company, The, Boston. 1903, c. 437.

Geneva Mineral Water Depot, Inc., Boston. 1903, c. 437.

Genin Automatic Train Pipe Coupler Company, The, Boston. 1903, c. 437.

George A. Cooper Company, Boston. 1903, c. 437.

George A. Grounds Co., Pittsfield. 1903, c. 437.

Geo. A. Kinley Leather Company, Boston. 1903, c. 437.

George A. Paul Lumber Company, Inc., Boston. 1903, c. 437.

George A. Turner Company, Pembroke. 1903, c. 437.

Geo. A. Weld Co., Boston. 1903, c. 437.

Geo. B. Dowley Co., Hyde Park. 1903, c. 437.

George B. H. Macomber Company, Boston. 1903, c. 437.

George B. Perkins Company, Boston. 1903, c. 437.

Geo. B. Robbins Disinfectant Company, Boston. 1903, c. 437.

Geo. C. Elliott Co., Haverhill. Rev. Laws, c. 110.

George C. Melville Company, Lynn. 1903, c. 437.

Geo. C. Moore Company, Worcester. 1903, c. 437.

Geo. C. Moore Wool Scouring Mills, Chelmsford. 1903, c. 437.

Geo. C. Whitney Co., The, Worcester. Pub. Stat., c. 106.

George Close Company, The, Cambridge. 1903, c. 437.

George D. Emerson Company, Boston. Pub. Stat., c. 106.

George Dietz Co., Inc., Boston. 1903, c. 437.

Geo. E. Belcher Last Co., Stoughton. 1903, c. 437.

George E. Chandler Company, Boston. 1903, c. 437.

George E. Crosby Company, Boston. 1903, c. 437.

Geo. E. Damon Company, Boston. 1903, c. 437.

George E. Duffy Manufacturing Company, The, Worcester. 1903, c. 437.

Geo. E. Dunbar Company, Boston. 1903, c. 437.

Geo. E. Keith Company, Brockton. 1903, c. 437.

George E. Meacom Company, Peabody. Pub. Stat., c. 106.

George E. Smith Company, Boston. 1903, c. 437.

George E. Wye Company, Needham. 1903, c. 437.

Geo. F. Daniels and Co., Incorporated, Boston. 1903, c. 437.

George F. Daniels Company, Lynn. 1903, c. 437.

George F. Farmer Shoe Company, Springfield. 1903, c. 437.

George F. Hewett Co., Worcester. Pub. Stat., c. 106.

George F. Johnson Co., Boston. 1903, c. 437.

George F. Peck Manufacturing Company, The, Chelsea. 1903, c. 437.

George F. Reed Company, Boston. 1903, c. 437.

George F. Sanborn & Son Co., Boston. 1903, c. 437.

George F. Vester Company, Springfield. 1903, c. 437.

George Frost Company, The, Boston. Pub. Stat., c. 106.

George G. Fox Company, Boston. Pub. Stat., c. 106.

George G. London Manufacturing Company, The, Lynn. 1903, c. 437.

George G. Page Box Company, The, Cambridge. Pub. Stat., c. 106.

George Grow Automobile Company, Boston. 1903, c. 437.

George H. Ball Company, Lynn. 1903, c. 437.

George H. Buckminster Company, Boston. 1903, c. 437.

George H. Carter Company, Boston. 1903, c. 437.

Geo. H. Ellis Co., Boston. Rev. Laws, c. 110.

George H. Gilbert Manufacturing Company, Ware. 1867, c. 281. 1910, c. 277.

Geo. H. Herrick Co., Attleborough. 1903, c. 437.

George H. Jacobs Company, Peabody. 1903, c. 437.

George H. Lincoln Company, Boston. 1903, c. 437.

George H. Mason Company, Boston. 1903, c. 437.

George H. Morrill Company, Boston. 1903, c. 437.

George H. Priggen Company, Boston. 1903, c. 437.

George H. Sallaway Company, Boston. 1903, c. 437.

George H. Shaw Company, The, Middleborough. 1903, c. 437.

George H. Sherbert Incorporated, Boston. 1903, c. 437.

George H. Snow Company, Brockton. 1903, c. 437.

George H. Wood Corporation, Boston. 1903, c. 437.

George H. Woodman, Incorporated, Lawrence. 1903, c. 437.

George Howard and Sons Company, Brockton. 1903, c. 437.

George J. Barker Lumber Company, Waltham. Pub. Stat., c. 106.

Geo. J. Kelly Co., Haverhill. 1903, c. 437.

George J. Tarr Company, Gloucester. Rev. Laws, c. 110.

George James Company, The, Boston. Rev. Laws, c. 110.

George Kirby, Jr. Paint Company, New Bedford. 1903, c. 437.

Geo. L. Layman Co., Boston. 1903, c. 437.

George L. Winn Co. (Inc.), Leominster. 1903, c. 437.

George Lawley and Son Corporation, Boston. Pub. Stat., c. 106.

George M. D. Legg Company, Boston. 1903, c. 437.

George M. Edgarton Company, Cambridge. 1903, c. 437.

George M. Edgarton Company Inc., Boston. 1903, c. 437.

George Mabbett & Sons Company, Plymouth. Rev. Laws, c. 110.

Geo. McQuesten Co., Boston. Pub. Stat., c. 106.

George Miles Company, Hyde Park. 1903, c. 437.

George Mortimer and Company, Incorporated, Boston. 1903, c. 437.

George N. Blake Company, Somerville. 1903, c. 437.

George N. LaBonte Shoe Company, Boston. 1903, c. 437.

George Nye Company, Boston. 1903, c. 437.

Geo. P. Bingham Co., Boston. Rev. Laws, c. 110.

George P. Cox Last Company, Malden. Pub. Stat., c. 106.

George P. Raymond Company, Boston. 1903, c. 437.

George R. Bascom Company, Boston. 1903, c. 437.

George R. Tucker Company, Boston. 1903, c. 437.

George S. Briggs Coal Co., Swampscott. 1903, c. 437.

Geo. S. Colton Elastic Web Co., Easthampton. 1903, c. 437.

George S. Curtis Co., Peabody. 1903, c. 437.

Geo. S. Harrington Company, Boston. 1903, c. 437.

George S. Johnston Co., Boston. 1903, c. 437.

George S. Stevens Company, Lynn. 1903, c. 437.

George Sessions Sons Company, Worcester. 1903, c. 437.

George Steam Turbine Company, Boston. 1903, c. 437.

George Strong Company, Weymouth. 1903, c. 437.

George T. Hoyt Company, Boston. 1903, c. 437.

George T. Johnson Company, The, Boston. 1903, c. 437.

George W. Alden Company, The, Brockton. Pub. Stat., c. 106.

George W. Bush Co., Newton. 1903, c. 437.

George W. Capen Company, Boston. 1903, c. 437.

George W. Carr Company, The, Worcester. 1903, c. 437.

George W. Clatur Company, Boston. 1903, c. 437.

George W. Davis, Incorp., Worcester. 1903, c. 437.

George W. Gale Lumber Company, Cambridge. Pub. Stat., c. 106.

Geo. W. Harris Co., Lowell. 1903, c. 437.

George W. Harvey Company, Boston. 1903, c. 437.

George W. Heald Company, Boston. 1903, c. 437.

George W. Ingalls Company, Incorporated, Lynn. 1903, c. 437.

George W. Olney Woolen Company, Leicester. Pub. Stat., c. 106.

George W. Prescott Publishing Company, Quincy. 1903, c. 437.

Geo. W. Torrey Company, Boston. 1903, c. 437.

Geo. W. Wheelwright Paper Company, Boston. 1870, c. 224.

George Willcomb Company, Boston. 1903, c. 437.

Geo. Wm. Bentley Company, Boston. Pub. Stat., c. 106.

Georgetown Gas Company, The, Georgetown. 1903, c. 437.

Geraldine Company, The, Boston. 1903, c. 437.

German-American Button Company of Massachusetts, Boston. 1903, c. 437.

German Co-operative Association, Lawrence. Pub. Stat., c. 106.

German Co-operative Grocery Company, The, Fitchburg. Pub. Stat., c. 106.

German Embroidery Company, Boston.. 1903, c. 437.

Germania Mills, Holyoke. Gen. Stat., c. 61.

Ger-ma-tol Cerate Co., Boston. 1903, c. 437.

Gerrish & Penney Company, Boston. 1903, c. 437.

Giant Heater Company, The, Springfield. 1903, c. 437.

Gibbons Contracting Company, Melrose. 1903, c. 437.

Gibbs Express Company, Waltham. 1903, c. 437.

Gibbs Heddle Company, Leicester. 1903, c. 437.

Gibbs Loom Harness and Reed Company, Clinton. 1870, c. 224.

Gibby Foundry Company, Boston. Pub. Stat., c. 106.

Gibson Bedstead Company, Boston. 1903, c. 437.

Gilbert and Barker Manufacturing Company, Springfield. Gen. Stat., c. 61.

Gilbert & Cole Co., Marblehead. 1903, c. 437.

Gilbert F. Quinn Company, Lynn. 1903, c. 437.

Gilbert Normal School of Dancing, The, Boston. 1903, c. 437.

Gilbert Rist Optical Co., Greenfield. 1903, c. 437.

Gilbride Company, The, Lowell. 1903, c. 437.

Gilchrist Company, Boston. Pub. Stat., c. 106.

Gilchrist Drug Company, Boston. 1903, c. 437.

Gilet Carbonizing Company, Lowell. 1903, c. 437.

Gillette Safety Razor Company, Boston. 1903, c. 437.

Gillette Safety Razor Company of Canada, Limited, Boston. 1903, c. 437.

Gillette Safety Razor Ltd., Boston. 1903, c. 437.

Gillmore and Company, Incorporated, Boston. Pub. Stat., c. 106.

Gilman Brothers Inc., Boston. 1903, c. 437.

Gilmore Hotel Company, The, Springfield. 1903, c. 437.

Gilmore Mfg. Co., Lowell. 1903, c. 437.

Gilsum Woolen Company, Ware. 1903, c. 437.

Gilt Edge Silk Mills, The, Boston. 1903, c. 437.

Glen Mills Cereal Company, Rowley. 1903, c. 437.

Glendale Elastic Fabrics Company, Easthampton. Gen. Stat., c. 61.

Glendale Laundry, Inc., The, Everett. 1903, c. 437.

Glendevis Manufacturing Company, Boston. 1903, c. 437.

Glenwood Works, Boston. Pub. Stat., c. 106.

Glidden Brick Company, Boston. 1903, c. 437.

Globe Amusement Company, Springfield. 1903, c. 437.

Globe Auto Top Manufacturing Company, Boston. 1903, c. 437.

Globe Clothing Company, Worcester. 1903, c. 437.

Globe Counter Company, Incorporated, The, Haverhill. 1903, c. 437.

Globe Drygoods Company, The, Boston. 1903, c. 437.

Globe Ear-Phone Co., Boston. 1903, c. 437.

Globe Gas Light Company, Boston. 1870, c. 224.

Globe Investment Company, Boston. Pub. Stat., c. 106. 1888, c. 410.

Globe Loan Company, Boston. 1903, c. 437.

Globe Newspaper Company, The, Boston. 1870, c. 224.

Globe Optical Company, Boston. Pub. Stat., c. 106.

Globe Paper Co. of New York, Boston. 1903, c. 437.

Globe Pharmacal Company, The, Worcester. 1903, c. 437.

Globe Raincoat Company, Boston. 1903, c. 437.

Globe Roller & M'f'g Co., Boston. 1903, c. 437.

Globe Varnish Company, Inc., The, Chelsea. 1903, c. 437.

Globe Wine Company, The, Lowell. 1903, c. 437.

Gloucester Basket Ball Association, Gloucester. 1903, c. 437.

Gloucester Coal Company, Gloucester. 1903, c. 437.

Gloucester Cold Storage and Warehouse Company, Gloucester. 1903, c. 437.

Gloucester Electric Company, Gloucester. Pub. Stat., c. 106.

Gloucester Fresh Fish Company, Gloucester. Pub. Stat., c. 106.

Gloucester Gas Light Company, Gloucester. 1853, c. 18.

Gloucester Gill-Net Fisheries Company, Inc., Gloucester. 1903, c. 437.

Gloucester Hospital, Inc., Gloucester. 1903, c. 437.

Gloucester Isinglass and Glue Company, Gloucester. 1870, c. 224.

Gloucester Lighterage Company, The, Gloucester. Pub. Stat., c. 106.

Gloucester Loan Company, Gloucester. 1903, c. 437.

Gloucester Net & Twine Corporation, Gloucester. 1903, c. 437.

Gloucester Publishing Company, The, Gloucester. 1903, c. 437.

Gloucester Safe Deposit and Trust Company, Gloucester. 1891, c. 26.

Gloucester Salt Fish Company, Gloucester. 1903, c. 437.

Gloucester Times Company, Gloucester. 1903, c. 437.

Gloucester Windlass Company, Gloucester. 1903, c. 437.

Glove Instep Shoe Company, Boston. 1903, c. 437.

Goddard Cafeteria Company, Boston. 1903, c. 437.

Godfrey Coal Company, Milton. 1903, c. 437.

Goepper Brothers Company, Cambridge. Pub. Stat., c. 106.

Goetz Silk Manufacturing Co., Holyoke. Pub. Stat., c. 106.

Golbert Last Company, Worcester. 1903, c. 437.

Gold Standard Confectionery Company, Cambridge. 1903, c. 437.

Golden Grain Farming Company, Springfield. 1903, c. 437.

Golden Lathe Repairing and Manufacturing Company, Boston. 1903, c. 437.

Golden Rule Company, The, Boston. Pub. Stat., c. 106.

Goldena Manufacturing Company, Lynn. Rev. Laws, c. 110.

Goldman Brothers Company, Salem. 1903, c. 437.

Goldsmith Silver Company, Boston. 1903, c. 437.

Goldsmith-Wall Company, Boston. 1903, c. 437.

Goldstein Brothers Amusement Company, Springfield. 1903, c. 437.

Goldstein, Hermon Company, Boston. 1903, c. 437.

Goldthwait Furniture Company, The, Boston. Pub. Stat., c. 106.

Goller Grover Shoe Company, Lynn. 1903, c. 437.

Goller Shoe Co., The, Lynn. 1903, c. 437.

Goodale Comb Company, The, Leominster. 1903, c. 437.

Goodell Manufacturing Company, Greenfield. Rev. Laws, c. 110.

Goodell-Pratt Company, Greenfield. Pub. Stat., c. 106.

Goodell Tool Company, Buckland. 1903, c. 437.

Goodhue Company, The, Leominster. 1903, c. 437.

Goodman-Howe Company, Boston. 1903, c. 437.

Goodnow Company, The, Fitchburg. Rev. Laws, c. 110.

Goodrich Clothing Co., The, Fitchburg. 1903, c. 437.

Goodwin Co., The, Cambridge. 1903, c. 437.

Goodwin Tailoring Company, Boston. 1903, c. 437.

Goodyear Boot and Shoe Company, Boston. 1903, c. 437.

Goodyear Tire & Rubber Company of Massachusetts, The, Boston. 1903, c. 437.

Gookin Furniture Company, Lowell. 1903, c. 437.

Gordon and Sparrow Company, Gardner. 1903, c. 437.

Gordon Bros. Amusement Company, Incorporated, Worcester. 1903, c. 437.

Gordon-Hittl Company, The, Boston. 1903, c. 437.

Gordon Hollow Mining & Milling Company, Boston. 1903, c. 437.

Gordon Home, Incorporated, The, Boston. 1903, c. 437.

Gordon Shoe Company, Lynn. 1903, c. 437.

Gordon Supply Company, The, Boston. 1903, c. 437.

Gordon W. Turner Company, Boston. 1903, c. 437.

Gordon's Olympia Co., Boston. 1903, c. 437.

Gore Lace Shoe Co., The, Haverhill. 1903, c. 437.

Gorham Drug Store, Incorporated, Lenox. 1903, c. 437.

Gorham Press, The, Boston. 1903, c. 437.

Gorman, Leonard Coal Company, The, Worcester. 1903, c. 437.

Gosnold Mills Company, New Bedford. Rev. Laws, c. 110.

Goss Bros. Company, Lynn. 1903, c. 437.

Gould & Bancroft Company, Boston. 1903, c. 437.

Gould and Cutler Corporation, Boston. Pub. Stat., c. 106.

Gould Box Toe Company, Brockton. 1903, c. 437.

Gould Manufacturing Company, The, Shirley. Pub. Stat., c. 106.

Goulds Manufacturing Company of New England, The, Boston. 1903, c. 437.

Gove Lumber Company, The, Beverly. 1903, c. 437.

Goward's Market Company, Easton. 1903, c. 437.

Grafton & Drake Company, Boston. 1903, c. 437.

Grafton and Upton Railroad Company, Grafton. 1872, c. 53. 1888, c. 45.

Grafton Water Company, The, Grafton. 1886, c. 211. 1887, c. 95.

Graham Company, The, Springfield. 1903, c. 437.

Graham Hat Company, The, Lynn. 1903, c. 437.

Graham Shoe Company, Boston. Pub. Stat., c. 106.

Gramm Motor Truck Company of New England, Boston. 1903, c. 437.

Granby Telephone and Telegraph Company of Massachusetts, The, Granby. Rev. Laws, c. 110.

Grand Amusement Co., of Holyoke, Mass., Holyoke. 1903, c. 437.

Grand Rapids Furniture Co., Boston. 1903, c. 437.

Grand Shoe Company, The, Boston. 1903, c. 437.

Grandfields' Pharmacy, Inc., Fall River. 1903, c. 437.

Granite Mills, Fall River. 1863, c. 48.

Granite Railway Company, Boston and Quincy. Chartered 1826. 1825, c. 183.

Granite State Lunch Company, Boston. 1903, c. 437.

Granite State Spring Water Co., Haverhill. 1903, c. 437.

Granite Trust Co., Quincy. 1904, c. 374.

Grant Construction Company, Boston. Name changed to Northern Construction Company, q. v.

Grant Motor Truck Company, Cambridge. 1903, c. 437.

Grant Nail & Supply Company, The, Boston. 1903, c. 437.

Grant Paint Company, The, Boston. 1903, c. 437.

Grant Yarn Company, Fitchburg. Pub. Stat., c. 106.

Grant's Express Company, Franklin. 1903, c. 437.

Granville Centre Water Company, Granville. 1910, c. 486.

Graphic Arts Publishing Company, Boston. 1903, c. 437.

Grasselli Chemical Company of Massachusetts, The, Boston. 1903, c. 437.

Grastorf Turner Company, Boston. 1903, c. 437.

Graton and Knight Manufacturing Company, The, Worcester. 1870, c. 224.

Graustein Company, Boston. 1903, c. 437.

Gravity Soda Fountain Company of America, Boston. 1903, c. 437.

Gray-Aldrich Company, Inc., Boston. 1903, c. 437.

Gray & Davis Inc., Amesbury. 1903, c. 437.

Great Barrington Coal Company, Great Barrington. Pub. Stat., c. 106.

Great Barrington Electric Light Company, Great Barrington. Pub. Stat., c. 106.

Great Eastern Advertising Company, Boston. 1903, c. 437.

Greater Boston Publishing and Industrial Company, Boston. 1903, c. 437.

Greater Boston Real Estate and Ideal Homes Exposition (Incorporated), Boston. 1903, c. 437.

Greater Boston Theatres Corporation, Boston. 1903, c. 437.

Greater New York Pickle Works Inc., Boston. 1903, c. 437.

Greek American Co-operative Association of Lawrence, Mass., Lawrence. 1903, c. 437.

Greek-American Fruit & Candy Company, The, Pittsfield. 1903, c. 437.

Greek Supply Company, Boston. 1903, c. 437.

Green and Green Company, Worcester. 1903, c. 437.

Green and Hickey Leather Company, Shrewsbury. Pub. Stat., c. 106.

Green & Swett Company, Boston. 1903, c. 437.

Green Furniture & Undertaking Co., The, Greenfield. 1903, c. 437.

Green Supply Company, Inc., Boston. 1903, c. 437.

Green The Druggist Incorporated, Worcester. 1903, c. 437.

Greendale Coal Company, Worcester. 1903, c. 437.

Greendale Gas Engine Company, Worcester. 1903, c. 437.

Greendale Lumber and Supply Company, Worcester. 1903, c. 437.

Greene & Fish Company, The, Boston. 1903, c. 437.

Greenfield Co-operative Store, Greenfield. 1903, c. 437.

Greenfield Electric Light and Power Company, The, Greenfield. Pub. Stat., c. 106. 1910, c. 580.

Greenfield Gas Light Company, Greenfield. 1854, c. 212.

Greenfield Machine Company, Greenfield. Pub. Stat., c. 106.

Greenfield Recorder Company, The, Greenfield. Pub. Stat., c. 106.

Greenfield Tap and Die Corporation, Greenfield. 1903, c. 437.

Greenidge Company, Boston. 1903, c. 437.

Greenough Pickling Company, The, Deerfield. 1903, c. 437.

Green's Pharmacy, Boston. 1903, c. 437.

Gregoire Laboratory of Lowell, Massachusetts, Inc., The, Lowell. 1903, c. 437.

Gregory and Brown Company, Boston. Pub. Stat., c. 106.

Grey, Clark and Engle Company, Boston. 1903, c. 437.

Greylock Hotel Company, Adams. 1903, c. 437.

Greylock Mills, The, Pittsfield. 1870, c. 224.

Greylock Shirt Company, Adams. Pub. Stat., c. 106.

Gridley Lunch Company, Boston. 1903, c. 437.

Gridley Medicine Company, Boston. 1903, c. 437.

Grieves Brothers Company, The, Amesbury. 1903, c. 437.

Griffin Amusement Company, Lowell. 1903, c. 437.

Griffin Flooring Company, Worcester. 1903, c. 437.

Griffin-Thomas-Paine Company, Boston. 1903, c. 437.

Griffith-Stillings Press, Boston. Rev. Laws, c. 110.

Grimes Hat Company, Boston. 1903, c. 437.

Grimmons-Bailey-Weston Company, Boston. 1903, c. 437.

Grimwood Tailoring Company, Lowell. 1903, c. 437.

Grinnell Manufacturing Corporation, New Bedford. Pub. Stat., c. 106.

Grip Coupling Company, Springfield. 1903, c. 437.

Griswoldville Manufacturing Company, Colrain. 1840, c. 51.

Grocers Packing Co., Boston. 1903, c. 437.

Grocers Supply Company, Limited, The, Fall River. 1903, c. 437.

Grogan Hardware Company, Boston. 1903, c. 437.

Gross-Strauss Company, Worcester. 1903, c. 437.

Groton Leather-board Company, The, Groton. Pub. Stat., c. 106.

Groton Water Company, Groton. 1897, c. 338.

Grout Automobile Company, Orange. 1903, c. 437.

Grove Hall Associates, Inc., Boston. 1903, c. 437.

Grove Investment Company, Boston. 1903, c. 437.

Grueby Faience and Tile Company, Boston. 1903, c. 437.

Grueby-Faience Company, Boston. Pub. Stat., c. 106.

Grueby Pottery Company, Boston. 1903, c. 437.

Guarantee Service Corporation, Boston. 1903, c. 437.

Guarantee Shoe Company, The, Springfield. 1903, c. 437.

Guaranty Plate Works, Boston. 1903, c. 437.

Guaranty Trust Company, Cambridge. 1904, c. 374.

Guerini Stone Company, Boston. 1903, c. 437.

Guernsey Glass and Bottle Company, Boston. 1903, c. 437.

Guilford, Kendrick and Ladd, Incorporated, Boston. 1903, c. 437.

Guilford Lumber Company, Lynn. Pub. Stat., c. 106.

Guinivan Shoe Company, Brockton. 1903, c. 437.

Gum and Glue Products Co., Boston. Name changed to National Advertising and Selling Agency, Inc., q. v.

Gunning Boiler and Machine Company, The, New Bedford. 1903, c. 437.

Gurney Bros. Company, Brockton. Pub. Stat., c. 106.

Gurney Heater Manufacturing Company, Boston. Pub. Stat., c. 106.

Gustaf Johnson Company, Worcester. 1903, c. 437.

Gustin and Saunders Company, Boston. 1903, c. 437.

Gutterman, Strauss Company, Boston. 1903, c. 437.

Guy Furniture Co., Worcester. Pub. Stat., c. 106.

Guy S. Leavitt Company, Boston. 1903, c. 437.

H. A. Johnson Company, Boston. 1903, c. 437.

H. A. Knowles & Company Inc., Boston. 1903, c. 437.

H. A. Rich Company, Boston. 1903, c. 437.

H. and B. Manufacturing Company, The, Boston. 1903, c. 437.

H. & G. W. Lord Company, Boston. 1903, c. 437.

H. & J. Brewer Co., Springfield. 1903, c. 437.

H. and M. Electric Company, Boston. 1903, c. 437.

H. B. Chapman Co., Boston. 1903, c. 437.

H. B. Humphrey Company, Boston. 1903, c. 437.

H. B. Keen, Inc., Boston. 1903, c. 437.

H. B. Smith Company, The, Westfield. 1870, c. 224.

H. B. Stebbins Lumber Co., Boston. Pub. Stat., c. 106.

H. B. Stone & Company, Incorporated, Worcester. 1903, c. 437.

H. B. Tucker Company, Stoneham. Pub. Stat., c. 106.

H. C. Bulfinch & Granger Company, Lynn. 1903, c. 437.

H. C. Dimond and Company, Incorporated, Boston. 1903, c. 437.

H. C. Downing Company, Boston. 1903, c. 437.

H. C. Edmands Coffee Company, Boston. Pub. Stat., c. 106.

H. C. Girard Company, Lowell. 1903, c. 437.

H. C. Greenlaw Company, The, Boston. 1903, c. 437.

H. C. H. Fruit Company, Incorporated, New Bedford. 1903, c. 437.

H. C. H. Pant Company, Boston. 1903, c. 437.

H. C. Puffer Company, Springfield. Pub. Stat., c. 106.

H. C. Wood Co. Inc., North Adams. 1903, c. 437.

H. C. Wood Lumber & Supply Co., Westfield. 1903, c. 437.

H. Chadwell Company, The, Amesbury. 1903, c. 437.

H. D. Evans Steel Company, Boston. 1903, c. 437.

H. D. Foss & Company, Incorporated, Boston. 1903, c. 437.

H. D. Hall Company, Boston. 1903, c. 437.

H. D. Watson Publishing Company, Greenfield. Pub. Stat., c. 106.

H. Dangel Company, Boston. 1903, c. 437.

H. E. Baker Company, Boston. 1903, c. 437.

H. E. Chellis Company, The, Springfield. 1903, c. 437.

H. E. Crowther Company, Springfield. 1903, c. 437.

H. E. F. Shoe Co., Inc., Boston. 1903, c. 437.

H. E. Hebbard Company, Lynn. 1903, c. 437.

H. E. Holbrook Company, Boston. 1903, c. 437.

H. E. Lindbladh Company, Boston. 1903, c. 437.

H. E. McGoldrick & Sons Inc., Cambridge. 1903, c. 437.

H. E. Putnam Co., Malden. 1903, c. 437.

H. E. Shaw Company, Worcester. 1903, c. 437.

H. E. Smith & Son, Inc., Worcester. 1903, c. 437.

H. F. Estabrook, Inc., Boston. 1903, c. 437.

H. F. Livermore Co., Boston. 1903, c 437.

H. F. Moss Mfg. Company, The, Boston. 1903, c. 437.

H. F. Ross Company, Newton. Pub. Stat., c. 106.

H. G. Jordan Company, Hingham. 1903, c. 437.

H. G. MacDougall Co., Boston. 1903, c. 437.

H. G. White Company, Somerville. 1903, c. 437.

H. H. Brown Company, North Brookfield. 1903, c. 437.

H. H. Mawhinney Company, Boston. Pub. Stat., c. 106.

H. H. Mayhew Company, Shelburne. Pub. Stat., c. 106.

H. I. Dallman Company, Boston. 1903, c. 437.

H. I. Emmons Company, Haverhill. 1903, c. 437.

H. I. Gould Company, Worcester. 1903, c. 437.

H. J. Keith Company, Boston. Pub. Stat., c. 106.

H. J. Koehler Sporting Goods Company, Boston. 1903, c. 437.

H. K. Webster Company, Lawrence. 1903, c. 437.

H. L. Buss Company, Boston. 1903, c. 437.

H. L. Davis Company, Taunton. Pub. Stat., c. 106.

H. L. Gilman Engineering Company, Boston. 1903, c. 437.

H. L. Handy Company, Springfield. 1903, c. 437.

H. L. Houghton Manufacturing Company, Boston. 1903, c. 437.

H. L. Stearns Desk Company, Boston. 1903, c. 437.

H. L. Wardle Drug Company, Dedham. 1903, c. 437.

H. M. Curtiss Coal Company, Milford. 1903, c. 437.

H. M. Downs Printing Co., Fitchburg. 1903, c. 437.

H. M. Hansen Shoe Co., Quincy. 1903, c. 437.

H. M. Hillson Company, Somerville. 1903, c. 437.

H. M. Hollander Company, Holyoke. 1903, c. 437.

H. M. Kinports Company, Boston. Pub. Stat., c. 106.

H. M. Sawyer & Son, Incorporated, Cambridge. Pub. Stat., c. 106.

H. M. Waite Hardware Co., Worcester. 1903, c. 437.

H. N. Fish Company, Boston. 1903, c. 437.

H. Newman & Son (Incorporated), Boston. 1903, c. 437.

H. Newton Marshall Company, Boston. Pub. Stat., c. 106.

H. P. Cummings Construction Company, Ware. 1903, c. 437.

H. P. Stone Company, The, Springfield. Pub. Stat., c. 106.

H. Pill and Brother, Incorporated, Cambridge. 1903, c. 437.

H. R. Barker Manufacturing Company, The, Lowell. Pub. Stat., c. 106.

H. R. Huntting Company, The, Springfield. 1903, c. 437.

H. Richards Company, Springfield. 1903, c. 437.

H. S. Eaton Clothing Company, The, Westfield. 1903, c. 437.

H. S. Joslin Company, Oxford. 1903, c. 437.

H. S. Lawrence Clothing Co., Boston. Pub. Stat., c. 106.

H. S. Littlefield Company, Boston. 1903, c. 437.

H. S. Locke & Son Company, Needham. 1903, c. 437.

H. T. Lazelle Company, Springfield. 1903, c. 437.

H. T. Nelson Mfg. Co., Boston. 1903, c. 437.

H. T. Schaefer Incorporated, Boston. 1903, c. 437.

H. Traiser & Company, Incorporated, Boston. 1903, c. 437.

H. W. Billings Company, Beverly. 1903, c. 437.

H. W. Carter Paper Company, Springfield. 1903, c. 437.

H. W. Dunning & Co. (incorporated), Boston. 1903, c. 437.

H. W. Forbush Inc., Boston. 1903, c. 437.

H. W. Gutermann Company, Springfield. 1903, c. 437.

H. W. Hakes Manufacturing Company, Leicester. Pub. Stat., c. 106.

H. W. Huguley Company, Boston. 1903, c. 437.

H. W. Robinson Company, Brockton. 1903, c. 437.

H. W. Rust Company, Easthampton. 1903, c. 437.

H. W. Vinson Company, Boston. 1903, c. 437.

H. Wilkinson Company, Boston. 1903, c. 437.

Hackett Brothers Company, Watertown. 1903, c. 437.

Hadley Coal Company, The, Leominster. 1903, c. 437.

Hadley Lighting Company, Hadley. Rev. Laws, c. 110.

Hadley Mills, South Hadley. Pub. Stat., c. 106.

Hairlight Company, The, Leominster. 1903, c. 437.

Halbro Company, The, Boston. 1903, c. 437.

Hale Bros. Co., Worcester. 1903, c. 437.

Hale Dental Corporation, The, Boston. 1903, c. 437.

Hale Piano Company, The, Boston. 1903, c. 437.

Halford Company, Boston. 1903, c. 437.

Halifax Flower Company, Boston. 1903, c. 437.

Halifax Garden Company, Boston. 1903, c. 437.

Hall & Lyon Drug Company, Boston. 1903, c. 437.

Hall Automobile Specialties Company, Boston. 1903, c. 437.

Hall Paint & Hardware Company, Lawrence. 1903, c. 437.

Hall Publishing Co., The, Boston. 1903, c. 437.

Hall Tide Power Company, Springfield. 1903, c. 437.

Hallett Brothers Company, Boston. 1903, c. 437.

Hallstone Electric Co., Brockton. 1903, c. 437.

Halstead and Pierson, Inc., Springfield. 1903, c. 437.

Hamblet and Hayes Company, Peabody. Rev. Laws, c. 110.

Hamblin and Russell Manufacturing Company, Worcester. Pub. Stat., c. 106. 1887, c. 151.

Hamel Shoe Machinery Company, Lynn. 1903, c. 437.

Hamer Improved Washer Company, North Adams. 1903, c. 437.

Hamilton & Parker Co., Boston. 1903, c. 437.

Hamilton Brown Shoe Company, The, Boston. Pub. Stat., c. 106.

Hamilton Emery and Corundum Company, The, Chester. 1903, c. 437.

Hamilton Manufacturing Company, The, Lowell. Chartered 1825. 1824, c. 44.

Hamilton Sales Agency, Incorporated, Boston. 1903, c. 437.

Hamilton Woolen Company, Boston and Southbridge. Chartered 1831. 1830, c. 20.

Hamlin Street Sprinkler Co., Salem. 1903, c. 437.

Hammond and Son Company, Woburn. 1903, c. 437.

Hammond Beef Company, Boston. Pub. Stat., c. 106.

Hammond Reed Company, Worcester. Pub. Stat., c. 106.

Hampden Auto Co., The, Springfield. 1903, c. 437.

Hampden Automatic Telephone Company, Springfield. Pub. Stat., c. 106. 1905, c. 180.

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Hampden Hotel Company, Springfield. 1903, c. 437.

Hampden Investment Company, Westfield. 1903, c. 437.

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Hampden Lumber Company, Springfield. Rev. Laws, c. 110.

Hampden Machine Screw Company, Springfield. 1903, c. 437.

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Hampden Paint and Chemical Company, Springfield. 1852, c. 89. 1854, c. 268.

Hampden Railroad Corporation, The. 1906, c. 463, part II.

Hampden Realty Corporation, Springfield. 1903, c. 437.

Hampden Shoe Company, The, Springfield. 1903, c. 437.

Hampden Trust Company, Springfield. 1887, c. 337. 1901, c. 79.

Hampshire Furniture Company, Northampton. 1903, c. 437.

Hampshire Paper Company, South Hadley Falls. Gen. Stat., c. 61.

Hampshire Reservoir Company, The, Northampton. 1870, c. 224.

Hampton Co-operative Creamery Association, Easthampton. 1870, c. 224.

Hampton Paper Company, The, Northampton. 1903, c. 437.

Hancock Inspirator Company, Boston. 1870, c. 224.

Hancock Press, Inc., The, Lynn. 1903, c. 437.

Handy Label Paster Company, Boston. 1903, c. 437.

Handy Provision Company, Mansfield. 1903, c. 437.

Hanlon Thornton Company, Attleborough. 1903, c. 437.

Hanna Company, The, Haverhill. 1903, c. 437.

Hannan-Finton Company, The, Springfield. 1903, c. 437.

Hanover Cigar Company, Boston. 1903, c. 437.

Hanover Dental Company, Boston. 1903, c. 437.

Hanover Drug Company, Boston. 1903, c. 437.

Hanscom Construction Company, Boston. 1903, c. 437.

Hanscom Hardware Co., Haverhill. 1903, c. 437.

Hanson and Parker Limited, Boston. Pub. Stat., c. 106.

Hanson Cedar Company, Boston. 1903, c. 437.

Hanson Manufacturing Company, Boston. 1903, c. 437.

Harbor Bar Fish Weir Company, Truro. Pub. Stat., c. 106.

Harbor View Hotel Company, Edgartown. 1903, c. 437.

Harcourt Bindery, Incorporated, The, Boston. 1903, c. 437.

Harding & Company, Inc., Boston. 1903, c. 437.

Harding Uniform & Regalia Company, The, Boston. 1903, c. 437.

Hardman Button Company, Beverly. 1903, c. 437.

Hargraves Mills, Fall River. Pub. Stat., c. 106.

Harley Company, Springfield. 1903, c. 437.

Harlow Shoe Finishing Machinery Company, Boston. 1903, c. 437.

Harmon-Dahl Co., Boston. 1903, c. 437.

Harmon Wastcoat Dahl Co., Boston. 1903, c. 437.

Harmony Mills, Boston. 1903, c. 437.

Harney Brothers Company, Lynn. 1903, c. 437.

Harold A. Thurlow Company, Inc., The, Boston. 1903, c. 437.

Harold L. Bond Company, Boston. 1903, c. 437.

Harper Garage Company, Beverly. 1903, c. 437.

Harper Shoe Company, Brockton. 1903, c. 437.

Harpham, Barnes & Stevenson Co., Boston. 1903, c. 437.

Harrigan Press, Inc., Worcester. 1903, c. 437.

Harriman Engine Company, Boston. 1903, c. 437.

Harriman Lumber Co., Boston. 1903, c. 437.

Harrington & Richardson Arms Company, Worcester. Pub. Stat., c. 106.

Harrington Cutlery Company, Southbridge. Rev. Laws, c. 110.

Harrington Fire-Proofing Company, The, Boston. 1903, c. 437.

Harrington Hide Company, The, Boston. 1903, c. 437.

Harrington Manufacturing Company, Boston. 1903, c. 437.

Harrington Press, The, Taunton. Rev. Laws, c. 110.

Harriott Company, Boston. 1903, c. 437.

Harris & Lawton, Incorporated, Boston. 1903, c. 437.

Harris K. Smith Co., Worcester. 1903, c. 437.

Harris Millinery Company, Brockton. 1903, c. 437.

Harris Motor Company, Boston. 1903, c. 437.

Harris-Wheaton Company, Boston. 1903, c. 437.

Harrison Brothers Company, Boston. Pub. Stat., c. 106.

Harrison Square Foundry Co., Boston. 1903, c. 437.

Harrison Supply Company, Boston. 1903, c. 437.

Harroway-Dixon Company, Quincy. 1903, c. 437.

Harry C. Philbrick Company, Boston. 1903, c. 437.

Harry D. McIntosh Co., Boston. 1903, c. 437.

Harry Eldredge Goodhue Company, The, Cambridge. 1903, c. 437.

Harry F. Grant Co., Boston. 1903, c. 437.

Harry F. Morse Company, The, Worcester. 1903, c. 437.

Harry L. Cohen Company, The, Boston. 1903, c. 437.

Harry N. Atwood Private School of Aviation, Incorporated, Boston. 1903, c. 437.

Harry R. Stone Company, The, Hyde Park. 1903, c. 437.

Harry Sacks & Co. Inc., Boston. 1903, c. 437.

Harshbarger Concrete Form Construction Company, Hyde Park. 1903, c. 437.

Hart Foundry Company, Lawrence. 1903, c. 437.

Hart Private Hospital, Inc., The, Boston. 1903, c. 437.

Hart Renting & Power Company, Worcester. 1903, c. 437.

Hart Valve Agency, Inc., Worcester. 1903, c. 437.

Hartford and Connecticut Western Railroad Company. Authorized, 1889, c. 386. 1896, c. 121.

Hartley Loop Weave Company, The, Amesbury. 1903, c. 437.

Hartley Silk Manufacturing Company, Inc., Boston. 1903, c. 437.

Hartnett Company, Salem. 1903, c. 437.

Hartshorn Company, Boston. Rev. Laws, c. 110.

Hartwell-Clitter Coal Company Inc., Boston. 1903, c. 437.

Harvard Automobile Company, Cambridge. 1903, c. 437.

Harvard Aviation Association, Boston. 1903, c. 437.

Harvard Baby Food Company, Chelsea. 1903, c. 437.

Harvard Bazar, Inc., Cambridge. 1903, c. 437.

Harvard Bulletin, Inc., Boston. 1903, c. 437.

Harvard Chemical Manufacturing Company, The, Boston. 1903, c. 437.

Harvard Co-operative Society, Cambridge. Rev. Laws, c. 110.

Harvard Drug Company, Inc., Boston. 1903, c. 437.

Harvard Engraving Company, Boston. 1903, c. 437.

Harvard Garage Company, Boston. 1903, c. 437.

Harvard Gas and Electric Company, Boston. Rev. Laws, c. 110.

Harvard Improvement Hall Company, Boston. 1903, c. 437.

Harvard Marine & Auto Company, The, Cambridge. 1903, c. 437.

Harvard Medical Company, Ayer. 1903, c. 437.

Harvard Mine, Incorporated, Boston. 1903, c. 437.

Harvard Novelty Company, Leominster. 1903, c. 437.

Harvard Provision Company, Cambridge. 1903, c. 437.

Harvard Trust Company, Cambridge. 1904, c. 374.

Harvey A. Gallup Agency Incorporated, North Adams. 1903, c. 437.

Harvey & Parker, Inc., Boston. 1903, c. 437.

Harwood & Quincy Machine Company, The, Worcester. 1870, c. 224.

Harwood Counter Company, Lynn. Pub. Stat., c. 106.

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Haskell, Sutherland Company, Lynn. 1903, c. 437.

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Hassam Paving Company, Worcester. 1903, c. 437.

Hassett and Rogers Incorporated, Amesbury. 1903, c. 437.

Hastings & Sons Publishing Company, Lynn. Pub. Stat., c. 106.

Hatch and Barnes Company, The, Worcester. 1903, c. 437.

Hatch and Company, Incorporated, Holyoke. 1903, c. 437.

Hatfield Onion Storage Company, The, Hatfield. 1903, c. 437.

Hathaway & Mackenzie Grain Company, The, New Bedford. 1903, c. 437.

Hathaway Manufacturing Company, The, New Bedford. Pub. Stat., c. 106.

Hathaway Recording Scale Company, Melrose. 1903, c. 437.

Haverhill Abattoir Company, Haverhill. 1903, c. 437.

Haverhill and Amesbury Street Railway Company, Haverhill. 1892, c. 217. 1912, c. 724.

Haverhill and Plaistow Street Railway Company, Haverhill. 1901, c. 385. 1912, c. 724.

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Haverhill Base Ball and Athletic Association, Haverhill. 1903, c. 437.

Haverhill Board of Trade Associates, Inc., Haverhill. 1903, c. 437.

Haverhill Cement Stone Company, The, Haverhill. 1903, c. 437.

Haverhill Construction Co., Haverhill. 1903, c. 437.

Haverhill Electric Company, Haverhill. Pub. Stat., c. 106.

Haverhill Gas Company, Haverhill. Rev. Laws, c. 110.

Haverhill Gas Light Company, Haverhill. 1853, c. 8.

Haverhill Gas Securities Company, Haverhill. Pub. Stat., c. 106.

Haverhill Gazette Company, The, Haverhill. Pub. Stat., c. 106.

Haverhill Illuminating Company, Haverhill. Rev. Laws, c. 110.

Haverhill Lithuanian Co-operative Association, Incorporated. 1903, c. 437.

Haverhill Milling Co., The, Haverhill. Pub. Stat., c. 106.

Haverhill Motor Mart, (Inc.), The, Haverhill. 1903, c. 437.

Haverhill Odd Fellows' Hall Association, Haverhill. 1868, c. 266.

Haverhill Rubber Company, Haverhill. 1903, c. 437.

Haverhill Shoe Manufacturers' Association, Incorporated, Haverhill. 1903, c. 437.

Haverhill Steamship Company, Haverhill. 1903, c. 437.

Haverhill Supply Company, Haverhill. 1903, c. 437.

Haverhill Trust Company, Haverhill. 1891, c. 110. 1905, c. 51.

Hawkins Manufacturing Corporation, Boston. 1903, c. 437.

Hawkridge Brothers Company, Boston. 1903, c. 437.

Hawley Folsom Company, Boston. 1903, c. 437.

Hawthorne Market, Incorporated, Salem. 1903, c. 437.

Hawthorne Pharmacy, Inc., Salem. 1903, c. 437.

Haydenville Button Company, Williamsburg. 1903, c. 437.

Hayes & Flye Company, Boston. 1903, c. 437.

Hayford-Chase Company, Boston. 1903, c. 437.

Haymarket Loan Association, Boston. 1903, c. 437.

Haynes & Middleton Company, Pittsfield. 1903, c. 437.

Haynes Construction Company, Boston. 1903, c. 437.

Haynes, Packard Shoe Company, The, Boston. 1903, c. 437.

Haynes-Piper Company, Boston. Pub. Stat., c. 106.

Haynes, Porter & Co., Inc., Boston. 1903, c. 437.

Hayward & Litch Express Company, Stoneham. Rev. Laws, c. 110.

Hazen-Brown Company, Brockton. 1903, c. 437.

Heald Machine Company, The, Worcester. 1903, c. 437.

Healey Brothers Shoe Company, Stoneham. 1903, c. 437.

Healey, Seaver Company, Boston. 1903, c. 437.

Healey Sewer Machine and Construction Company, The, Boston. 1903, c. 437.

Health Games Company, Boston. 1903, c. 437.

Healy & Wyman Hardware Company, Boston. 1903, c. 437.

Healy Furnishing Company, Rockland. 1903, c. 437.

Heath & Company, Incorporated, Boston. 1903, c. 437.

Heath Grate Bar Company, Boston. 1903, c. 437.

Heath Telephone Company, Heath. Pub. Stat., c. 106.

Hebrew Bakers and Confectioners Corporation of Massachusetts, The, Boston. 1903, c. 437.

Hebrew Co-operative Butcher Shop (Inc.), The, Worcester. 1903, c. 437.

Hedden Varnish Company, The, Boston. 1903, c. 437.

Heilkraft Medical Company, Boston. 1903, c. 437.

Heintzemann Press, The, Boston. 1903, c. 437.

Heirs' Loan Corporation, Boston. 1903, c. 437.

Helburn Leather Company, Boston. 1903, c. 437.

Heleotis Company Inc., The, Lynn. 1903, c. 437.

Heliotype Co., The, Boston. 1903, c. 437.

Hendee Manufacturing Company, The, Springfield. 1903, c. 437.

Henderson Dairy Company, Needham. Pub. Stat., c. 106.

Henley-Kimball Company, The, Boston. 1903, c. 437.

Hennessey, Maxwell and Hennessey Shoe Company, Lynn. 1903, c. 437.

Henry A. Pierce Co., Boston. 1903, c. 437.

Henry C. Hunt Company, Boston. Pub. Stat., c. 106.

Henry C. Smalley Granite Co. Inc., Quincy. 1903, c. 437.

Henry D. Temple Company, The, Worcester. 1903, c. 437.

Henry E. Keough Company, Winthrop. 1903, c. 437.

Henry E. Pinkham Company, Inc., Gloucester. 1903, c. 437.

Henry F. Farrow Company, Cambridge. 1903, c. 437.

Henry F. McManus Company, Fitchburg. 1903, c. 437.

Henry F. Miller and Sons Piano Company, Boston. Pub. Stat., c. 106.

Henry Gray Company, Boston. 1903, c. 437.

Henry H. Tuttle Company, The, Boston. Pub. Stat., c. 106.

Henry J. Perkins Company, Springfield. 1903, c. 437.

Henry J. Tracy Company, Salem. 1903, c. 437.

Henry James & Son, Inc., Somerville. 1903, c. 437.

Henry Jewett Players, Incorporated, The, Boston. 1903, c. 437.

Henry K. Barnes Company, Boston. 1903, c. 437.

Henry Klous, Incorporated, Methuen. 1903, c. 437.

Henry L. Sawyer Company, Framingham. 1903, c. 437.

Henry M. Peyser Company, Boston. Pub. Stat., c. 106.

Henry Motor Car Sales Company, Boston. 1903, c. 437.

Henry N. Clark Company, Boston. Pub. Stat., c. 106.

Henry P. Doe Company, Lawrence. 1903, c. 437.

Henry Perkins Company, The, Bridgewater. Rev. Laws, c. 110.

Henry R. Barry Company, The, Boston. 1903, c. 437.

Henry Siegel Company, Boston. 1903, c. 437.

Henry T. Bulman Corporation, New Bedford. 1903, c. 437.

Henry W. Berry Company, Cambridge. 1903, c. 437.

Henry W. Goodman Company, The, Dana. Pub. Stat., c. 106.

Henry W. Wellington Company, Boston. Pub. Stat., c. 106.

Henry Wenz Company, Boston. 1903, c. 437.

Henry Wood's Sons Company, Boston. Pub. Stat., c. 106.

Herald Publishing Company, Newburyport. 1903, c. 437.

Herbert E. Gutterson Company, Boston. 1903, c. 437.

Herbert Hall Hospital Co., Worcester. 1903, c. 437.

Herbert S. Potter Company, Boston. 1903, c. 437.

Hercules Motor Truck Company, Boston. 1903, c. 437.

Herman Schreiber Company, The, Springfield. 1903, c. 437.

Hermann Lücke Co., The, Worcester. 1903, c. 437.

Herrick Company, Boston. 1903, c. 437.

Hersey Hardware Company, Winchester. 1903, c. 437.

Hersum & Co., Incorporated, Cambridge. 1903, c. 437.

Hertig Furnace Company, Boston. 1903, c. 437.

Heskamp Bunke Company, Boston. 1903, c. 437.

Hess Mfg. Co., Boston. 1903, c. 437.

Hetherston Importing Company, The, Boston. Pub. Stat., c. 106.

Hewett Dairy Lunch Co., Boston. 1903, c. 437.

Hewitt-Gottfried Co., Inc., Boston. 1903, c. 437.

Heywood Boot and Shoe Company, Worcester. Pub. Stat., c. 106.

Heywood Narrow Fabric Company, Fall River. Pub. Stat., c. 106.

Hibbard and Mason, Incorporated, Boston. Pub. Stat., c. 106.

Hibbard Index Company, Worcester. 1903, c. 437.

Hickman and Doucette, Incorporated, Brockton. 1903, c. 437.

Hide & Skin Importing Company, Boston. 1903, c. 437.

Hide-ite Leather Company, Brockton. 1903, c. 437.

Higgins, Fraze Company, Fall River. 1903, c. 437.

High Head Cranberry Company, Boston. 1903, c. 437.

High Rock Inc., Boston. 1903, c. 437.

Highland Avenue Pharmacy, Incorporated, Somerville. 1903, c. 437.

Highland Coal Co., Somerville. 1903, c. 437.

Highland Drug & Chemical Corporation, Boston. 1903, c. 437.

Highland Drug Company, The, Marlborough. 1903, c. 437.

Highland Foundry Company, Boston. 1903, c. 437.

Highland Inter-State Express Company, Marlborough. 1903, c. 437.

Highland Machine Company, Boston. 1903, c. 437.

Highland Manufacturing Company, Holyoke. 1903, c. 437.

Highland Paint and Wall Paper Company, Springfield. 1903, c. 437.

Highland Tanning Company, Salem. 1903, c. 437.

Highland Telephone Company, The, New Salem. Rev. Laws, c. 110.

Hildreth & Rogers Company, Lawrence. 1903, c. 437.

Hill & Steere, Inc., Milton. 1903, c. 437.

Hill and Welch Company, Lynn. 1903, c. 437.

Hill, Clarke & Company, Incorporated, Boston. 1903, c. 437.

Hill Dryer Company, Worcester. 1903, c. 437.

Hill Lock Company, The, Boston. 1903, c. 437.

Hill-Michie Company, The, Boston. 1903, c. 437.

Hill Novelty Company, The, Boston. 1903, c. 437.

Hill Powder Company, Boston. 1903, c. 437.

Hill Press, Incorporated, The, Cambridge. 1903, c. 437.

Hill-Ray Engineering Company, Boston. 1903, c. 437.

Hill Water Company, Stockbridge. 1885, c. 100.

Hillandale Stock Farm Incorporated, Sudbury. 1903, c. 437.

Hillcrest Farm (Inc.), Dudley. 1903, c. 437.

Hillman Auto Supply Manufacturing Company, Boston. 1903, c. 437.

Hills Chair-Couch Manufacturing Company, Boston. 1903, c. 437.

Hills Company, The, Amherst. 1870, c. 224.

Hilton & Aldrich Company, Boston. Pub. Stat., c. 106.

Hilton and Sons Express, Incorporated, Lynn. 1903, c. 437.

Hilton-Dodge Lumber Company, The, Boston. 1903, c. 437.

Hilton Express Company, Lynn. 1903, c. 437.

Hilton Manufacturing Company, Boston. 1903, c. 437.

Hinckley Rendering Company, Somerville. Pub. Stat., c. 106.

Hinds' Hand Laundry Co., Boston. 1903, c. 437.

Hingham Grain Mill, Incorporated, Hingham. 1903, c. 437.

Hingham Knitting Company, Hingham. 1903, c. 437.

Hingham Water Company, Hingham. 1879, c. 139.

Hinman Gas Machine Company, Boston. Rev. Laws, c. 110.

Hinsdale Co-operative Creamery Association, Hinsdale. Pub. Stat., c. 106.

Hinsdale Woolen Mills, Boston. 1903, c. 437.

Hippodrome Amusement Company, Boston. 1903, c. 437.

Hitchcock Supply Co., The, Westfield. Pub. Stat., c. 106.

Hitchings & Coulthurst Company, Boston. Pub. Stat., c. 106.

Hittinger Fruit Company, The, Belmont. Pub. Stat., c. 106.

Hixon Electric Co., Boston. 1903, c. 437.

Hjorth Lathe and Tool Company, Woburn. 1903, c. 437.

Hoadley Brake Shoe Company, Springfield. 1903, c. 437.

Hoag and Walden, Incorporated, Lynn. 1903, c. 437.

Hoagland-Curtis Drug Company, Boston. 1903, c. 437.

Hobbs Electric Sign Company, Boston. 1903, c. 437.

Hobbs Manufacturing Company, Worcester. Pub. Stat., c. 106.

Hoben Shoe Company, Springfield. 1903, c. 437.

Hodgdon Brass Works, Boston. Rev. Laws, c. 110.

Hodge Boiler Works, The, Boston. Pub. Stat., c. 106.

Hodges Finishing Company, Dedham. 1903, c. 437.

Hodgson, Kennard & Company, Incorporated, Boston. 1903, c. 437.

Hoffecker Company, The, Boston. 1903, c. 437.

Hoffman Paint & Varnish Co., Boston. Pub. Stat., c. 106.

Holbrook Manufacturing Company, The, Attleborough. 1903, c. 437.

Holden-Graves Company, Boston. 1903, c. 437.

Holden Patent Book Cover Co., Boston. 1903, c. 437.

Holder-Perkins Company, Woburn. 1903, c. 437.

Holland Realty and Industrial Company, Boston. 1903, c. 437.

Hollander & Morrill Incorporated, Amesbury. 1903, c. 437.

Hollander Motor Company, Boston. 1903, c. 437.

Hollingsworth & Vose Company, Boston. Pub. Stat., c. 106.

Hollingsworth & Whitney Company, Boston. Pub. Stat., c. 106.

Holliston Water Company, Holliston. 1884, c. 106. 1887, c. 80.

Holmes Coal Co., New Bedford. 1903, c. 437.

Holmes Manufacturing Company, New Bedford. 1903, c. 437.

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Holt-Fairchild Company, Boston. 1903, c. 437.

Holtzer-Cabot Electric Company, The, Boston. Pub. Stat., c. 106.

Holyoke and Northampton Boom and Lumber Company, Northampton. Chartered 1871, c. 362. 1873, c. 215. Organized, 1873. 1891, c. 282.

Holyoke and Westfield Railroad Company, Holyoke. 1869, c. 379.

Holyoke Auto Company, Holyoke. 1903, c. 437.

Holyoke Bar Co., The, Holyoke. Pub. Stat., c. 106.

Holyoke Base Ball Association, Holyoke. 1903, c. 437.

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Holyoke Box and Lumber Company, Holyoke. 1903, c. 437.

Holyoke Carbon Paper Company, Holyoke. 1903, c. 437.

Holyoke Card & Paper Company, The, Springfield. Pub. Stat., c. 106.

Holyoke Coal and Wood Company, Holyoke. Pub. Stat., c. 106.

Holyoke Electrotyping Company, Holyoke. 1903, c. 437.

Holyoke Hotel Company, Holyoke. 1903, c. 437.

Holyoke Ice Company, The, Holyoke. Pub. Stat., c. 106.

Holyoke Machine Company, Holyoke. Gen. Stat., c. 61. Confirmed, 1871.

Holyoke Motor Foundry Company, Holyoke. 1903, c. 437.

Holyoke Mutual Fire Insurance Company, Salem. Chartered, 1843. 1872, c. 375. February 26, 1873.

Holyoke Photo Engraving Company, Holyoke. 1903, c. 437.

Holyoke Street Railway Company, Holyoke. Pub. Stat., c. 113.

Holyoke Supply Company, Holyoke. 1903, c. 437.

Holyoke Telegram Publishing Company, The, Holyoke. Pub. Stat., c. 106.

Holyoke Valve and Hydrant Company, The, Holyoke. 1903, c. 437.

Holyoke Water Power Company, Holyoke. 1859, c. 6. 1903, c. 350.

Home Correspondence School, The, Springfield. 1903, c. 437.

Home Dairy Lunch Co., Boston. 1903, c. 437.

Home Furniture Company, The, Worcester. 1903, c. 437.

Home Investment Company, Worcester. 1903, c. 437.

Home Market Company, Winchester. 1903, c. 437.

Home Soap Company, The, Worcester. 1903, c. 437.

Home Supply Company, The, Worcester. 1903, c. 437.

Homer & Co., Inc., Boston. 1903, c. 437.

Homer Emerson Company, The, Milton. 1903, c. 437.

Homer Foot & Co., Incorporated, Springfield. Pub. Stat., c. 106.

Homes Building & Mortgage Co., The, Boston. 1903, c. 437.

Hood Rubber Company, Boston. Pub. Stat., c. 106.

Hook and Hastings Company, The, Weston. Pub. Stat., c. 106.

Hooper, Lewis & Company, Incorporated, Boston. 1903, c. 437.

Hooper Printing Company, Boston. 1903, c. 437.

Hooper, Waters Company, Boston. 1903, c. 437.

Hoosac Company, The, North Adams. 1903, c. 437.

Hoosac Cotton Mills, North Adams. 1903, c. 437.

Hoosac Electric Power Company. 1895, c. 309. 1904, c. 177. 1905, c. 292.

Hoosac Reservoir Company, Adams. 1903, c. 437.

Hoosac Tunnel and Wilmington Railroad Company, Rowe. Pub. Stat., c. 112. 1887, c. 238.

Hoosac Valley Coal & Grain Co., Adams. 1903, c. 437.

Hoosac Worsted Mills, Boston. 1903, c. 437.

Hopedale Coal and Ice Company, Hopedale. 1903, c. 437.

Hopedale Manufacturing Company, Hopedale. 1903, c. 437.

Hopeville Manufacturing Company, Worcester. 1870, c. 224.

Hopkins-Blakeslee Company, Malden. Pub. Stat., c. 106.

Hopkinson Leather Company, Woburn. 1903, c. 437.

Hopkinton Supply Company, Hopkinton. 1903, c. 437.

Horace K. Turner Associates, Inc., Newton. Name changed to Oak Hill Associates, Inc., q. v.

Horace K. Turner Company, Boston. 1903, c. 437.

Horace N. Noyes, Incorporated, Haverhill. 1903, c. 437.

Horace Partridge Company, The, Boston. 1903, c. 437.

Horn and Supply Company, The, Leominster. Pub. Stat., c. 106.

Horn Pond Branch Railroad Company, Boston. 1852, c. 192.

Horn Products Company, The, Leominster. 1903, c. 437.

Horne Coal Company, Lowell. 1903, c. 437.

Horner-Jordan Co., Boston. 1903, c. 437.

Horse Whip Company, The, Westfield. Pub. Stat., c. 106.

Horticulture Publishing Company, Boston. 1903, c. 437.

Hotel Landansea Company, Winthrop. 1903, c. 437.

Hotel Plaza Company, Boston. 1903, c. 437.

Hotel Somerset Company, Boston. 1903, c. 437.

Hotel Venice Company, Boston. 1903, c. 437.

Hotel Victoria Company, Boston. 1903, c. 437.

Hotel Woodcock Company, Boston. 1903, c. 437.

Hough and Jones Company, Newton. 1903, c. 437.

Hough Cash Recorder Company, Springfield. Pub. Stat., c. 106.

Houghton & Dutton Company, Boston. 1903, c. 437.

Houghton Heel and Leather Company, Lynn. 1903, c. 437.

Houghton Manufacturing Company, Worcester. Pub. Stat., c. 106.

Houghton Mifflin Company, Boston. 1903, c. 437.

Housatonic Water Works Company, Great Barrington. 1897, c. 229.

Household Bluer Company, The, Foxborough. 1903, c. 437.

Household Manufacturing Company, Quincy. 1903, c. 437.

Hovey Market & Grocery Company, Inc., Boston. 1903, c. 437.

Hovey-Woodberry Company, Boston. 1903, c. 437.

Howard A. Crossman Company, Needham. 1903, c. 437.

Howard & Dennis, Incorporated, Boston. 1903, c. 437.

Howard Brothers Manufacturing Company, The, Worcester. Pub. Stat., c. 106.

Howard Dustless-Duster Co., Brockton. 1903, c. 437.

Howard F. Pool Company, Lynn. 1903, c. 437.

Howard, Inc., Boston. 1903, c. 437.

Howard Machine Company, Incorporated, The, Boston. 1903, c. 437.

Howard Manufacturing Company, Boston. Pub. Stat., c. 106.

Howard Print, Inc., The, Brockton. 1903, c. 437.

Howard Remedy Company, Lynn. 1903, c. 437.

Howard Time Recorder Company, Boston. 1903, c. 437.

Howard Wesson Company, Worcester. 1903, c. 437.

Howe & French Isinglass Company, Boston. 1903, c. 437.

Howe Comb Company, The, Leominster. Rev. Laws, c. 110.

Howe Lumber Co., Marlborough. 1903, c. 437.

Howe Stove and Furniture Exchange, Incorporated, Boston. 1903, c. 437.

Howes Hydrant Co., Boston. 1903, c. 437.

Howe's Mill Lumber Company, Hubbardston. Pub. Stat., c. 106.

Howes Real Estate Company, The, Boston. 1903, c. 437.

Hoxie Chemical Company, Cambridge. Pub. Stat., c. 106.

Hoyle Lumbering Co., The, Bellingham. 1903, c. 437.

Hoyt Company, The, Boston. 1903, c. 437.

Hub Association, Incorporated, Chelsea. 1903, c. 437.

Hub Autographic Register Company, Boston. 1903, c. 437.

Hub Book Binding and Supply Company, Boston. Pub. Stat., c. 106.

Hub Brush Co., The, Boston. 1903, c. 437.

Hub Cornice & Sky Light Company, Boston. 1903, c. 437.

Hub Engraving Company, Boston. 1903, c. 437.

Hub Fruit Company, Boston. 1903, c. 437.

Hub Furniture Company, Lawrence. 1903, c. 437.

Hub Hosiery Mills, Boston. Pub. Stat., c. 106.

Hub Mfg. Co., Boston. 1903, c. 437.

Hub Mattress Company, Boston. 1903, c. 437.

Hub Optical Co., Boston. 1903, c. 437.

Hub Rubber Company, Boston. 1903, c. 437.

Hub Shoe Company, The, Boston. 1903, c. 437.

Hub Storage Warehouse Company, Boston. 1903, c. 437.

Hub Travelling Bag Manufacturing Company, Boston. 1903, c. 437.

Hub Wire Cloth and Wire Work Company, Boston. 1903, c. 437.

Hubbell and McGowan Company, Boston. 1903, c. 437.

Huber-Hodgman Printing Press Company, The, Taunton. Pub. Stat., c. 106.

Huberman Oil Company, Everett. 1903, c. 437.

Hubmark Rubber Company, Boston. 1903, c. 437.

Hudner Markets (Incorporated), Fall River. 1903, c. 437.

Hudson Bay Fur Company, Boston. 1903, c. 437.

Hudson Belting Company, Worcester. 1903, c. 437.

Hudson Combing Company, Hudson. 1903, c. 437.

Hudson Counter Company, Hudson. 1903, c. 437.

Hudson Hose Mender Co., Melrose. 1903, c. 437.

Hudson Printing Company, Hudson. 1903, c. 437.

Hudson Tannery Company, Boston. 1903, c. 437.

Huey Brothers Company, Boston. 1903, c. 437.

Hugh Cairns Company, Boston. 1903, c. 437.

Hugh J. McMackin Co., Boston. 1903, c. 437.

Hugh Nawn Contracting Company, Boston. 1903, c. 437.

Hughes Shoe Company, Brockton. 1903, c. 437.

Humphrey Provision Company, Boston. 1903, c. 437.

Hunt Duplex Burner Company, Boston. 1903, c. 437.

Hunt Metal Corner Company, Westborough. 1903, c. 437.

Hunt-Rankin Leather Company, Boston. 1903, c. 437.

Huntington Electric Light Company, Huntington. Rev. Laws, c. 110.

Huntington Manufacturing Company, Huntington. 1903, c. 437.

Huntley Poultry Farms, Inc., North Sudbury. 1903, c. 437.

Huntt's Delft Shops Inc., Boston. 1903, c. 437.

Huntt's Lunch Company, Boston. 1903, c. 437.

Hurlburt, Johnson Company, Springfield. 1903, c. 437.

Hurley & Brady Company, Fall River. 1903, c. 437.

Hurley Company, The, Brockton. 1903, c. 437.

Hurley Shoe Company, Rockland. Pub. Stat., c. 106.

Huss Baking Company, Boston. 1903, c. 437.

Hussey Company Incorporated, Boston. 1903, c. 437.

Hutchings Organ Company, Cambridge. 1903, c. 437.

Hutchinson Drug Company, Lynn. 1903, c. 437.

Hutchinson Hide and Leather Machine Company, Boston. 1903, c. 437.

Hutchinson Lumber Co., Lynn. Pub. Stat., c. 106.

Hutchinson's Pharmacy, Incorporated, Everett. 1903, c. 437.

Hy-Sil Manufacturing Company, Boston. 1903, c. 437.

Hyannis Gas Company, Barnstable. Rev. Laws, c. 110.

Hyannisport Hotel Company, Boston. Pub. Stat., c. 106.

Hyde Manufacturing Company, Southbridge. 1870, c. 224.

Hyde Park Amusement Company, Boston. 1903, c. 437.

Hyde Park Electric Light Company, Hyde Park. Pub. Stat., c. 106.

Hyde Park Steel Castings Company, Hyde Park. 1903, c. 437.

Hyde Wheeler Company, Boston. Pub. Stat., c. 106.

Hydraulic Oil Storage, Sales and Engineering Company. 1903, c. 437.

Hydro Palm Soap Company, Boston. 1903, c. 437.

Hygenia Brush Company, Worcester. 1903, c. 437.

Hygienic Container Company, Boston. 1903, c. 437.

Hygienic Corset Manufacturing Company, Boston. 1903, c. 437.

Hyrup Company, The, Boston. 1903, c. 437.

I. B. Little Company, Merrimac. Pub. Stat., c. 106.

I. Charak Company, Boston. 1903, c. 437.

I. E. Hill & Co., Inc., Brockton. 1903, c. 437.

I-Got-Him Company, The, Boston. 1903, c. 437.

I. Kaplan Company, Cambridge. 1903, c. 437.

I. Laplante Company, Fall River. 1903, c. 437.

I. Levinstein & Co., Incorporated, Boston. 1903, c. 437.

I. M. George Co., Boston. 1903, c. 437.

I. N. Chase Lumber Co., Boston. 1903, c. 437.

I. S. Johnson & Co. Incorporated, Boston. 1903, c. 437.

I. W. Paul Varnish Company, Boston. 1903, c. 437.

I. Wolper Company, Chelsea. 1903, c. 437.

I. X. L. Poison Fly Paper Company, Boston. 1903, c. 437.

Idea Press, The, Boston. Pub. Stat., c. 106.

Ideal Can Company, Boston. 1903, c. 437.

Ideal Cloak & Suit Company, Boston. 1903, c. 437.

Ideal Clothing Company, The, Worcester. 1903, c. 437.

Ideal Coated Paper Company, Brookfield. 1903, c. 437.

Ideal Comb Company, Boston. 1903, c. 437.

Ideal Dental Laboratory, Inc., The, Boston. 1903, c. 437.

Ideal Embroidery Company, Boston. 1903, c. 437.

Ideal Faucet and Valve Company, Springfield. 1903, c. 437.

Ideal Furnace Company of Massachusetts, Springfield. Name changed to City Plumbing Company, q. v.

Ideal Hat Company, Boston. 1903, c. 437.

Ideal Hat Frame Machine Company, Boston. 1903, c. 437.

Ideal Leather Goods Company, Boston. 1903, c. 437.

Ideal Lunch Company, Springfield. 1903, c. 437.

Ideal Shoe Repairing Company, Boston. 1903, c. 437.

Ideal Steam Trap Company, Boston. 1903, c. 437.

Ideal Ventilator Company, Boston. 1903, c. 437.

Idle Hour Theatre Co., New Bedford. 1903, c. 437.

Ima-Fiber Company, Boston. 1903, c. 437.

Imperial Amusement Company, Boston. 1903, c. 437.

Imperial Cloak and Suit Company, Boston. 1903, c. 437.

Imperial Photographic Studio Inc., Boston. 1903, c. 437.

Imperial Toilet Company, Springfield. 1903, c. 437.

Imperial Upholstering Company, Boston. 1903, c. 437.

Import and Export Associates, The, Boston. 1903, c. 437.

Importers' Bazaar, Incorporated, Boston. 1903, c. 437.

Importers Branch, Ltd., Boston. 1903, c. 437.

Importers Distributing Co., Ltd., Boston. 1903, c. 437.

Importers' Outlet Company, Boston. 1903, c. 437.

Importers Tea and Coffee Company, Inc., Boston. 1903, c. 437.

Importing Branch, Ltd., Boston. 1903, c. 437.

Improved Dwellings Association, Boston. 1885, c. 128.

Improved Pin Ticket Company, The, Boston. 1903, c. 437.

Improved Plastic Slate Roofing Company, Boston. 1903, c. 437.

In-Er Globe Lamp Company, The, Boston. 1903, c. 437.

Income Insurance Company of Massachusetts, Boston. 1907, c. 576.

Incorporated Realty Associates, The, Boston. 1903, c. 437.

Independent Button Fastener Machine Company, Boston. 1903, c. 437.

Independent Die Company, Brockton. 1903, c. 437.

Independent Electrical Supply Company, Boston. 1903, c. 437.

Independent Ice Company of Peabody, Peabody. 1903, c. 437.

Independent Mutual Baking Company, The, Haverhill. 1903, c. 437.

Independent Oil Company, Brockton. 1903, c. 437.

Independent Publishing Co., The, Chicopee. 1903, c. 437.

Independent Street Lighting Company, Boston. 1903, c. 437.

Independent Whip Co., Westfield. Pub. Stat., c. 106.

Independent Wholesale Grocery Company, Salem. 1903, c. 437.

Independent Wine Company, Worcester. 1903, c. 437.

India Alkali Works, Boston. Pub. Stat., c. 106.

India Mica Company, Lawrence. 1903, c. 437.

Indian Head Cranberry Company, Boston. 1903, c. 437.

Indian Hill Farm, Incorporated, Charlton. 1903, c. 437.

Indian Leap Hotel Company, Springfield. 1903, c. 437.

Indian Orchard and Ludlow Co-operative Association of Springfield, Mass., The, Springfield. 1903, c. 437.

Indian Orchard Company, Springfield. Pub. Stat., c. 106.

Industrial Chemical Company, Boston. 1903, c. 437.

Industrial Development Company of the Boston Chamber of Commerce, Boston. 1911, c. 360. 1903, c. 437.

Industrial Improvement Co. of Malden, Malden. 1903, c. 437.

Industrial Investment Co., Boston. Name changed to The Securities Corporation, q. v.

Industrial Loan and Investment Company, New Bedford. 1903, c. 437.

Industrial Machine Company, Boston. 1903, c. 437.

Industrial Securities Company, The, Boston. 1903, c. 437.

Industrial Starch Company, Boston. 1903, c. 437.

Inflate Garment Co., The, Quincy. 1903, c. 437.

Ingalls and Kendricken, Incorporated, Boston. 1903, c. 437.

Ingalls Garage Company, Newburyport. 1903, c. 437.

Innovation Publishing Company, Boston. 1903, c. 437.

Instantaneous Electric Heater Company, The, Boston. 1903, c. 437.

Institution for Physical Therapeutics, Boston. 1903, c. 437.

Insurance Packing-Paper Mills, Brockton. 1903, c. 437.

Interchangeable Rubber Heel Company, The, Boston. 1903, c. 437.

Interior Building Finish Company, The, Chelsea. 1903, c. 437.

Interlaken Cranberry Company, Harwich. 1903, c. 437.

International Amusement Company, Boston. 1903, c. 437.

International Automatic Railway Fan Company, Boston. 1903, c. 437.

International Automobile Association, Boston. 1903, c. 437.

International Braid Company, Boston. 1903, c. 437.

International Construction Company, Boston. 1903, c. 437.

International Co-operative Association, Maynard. 1903, c. 437.

International Cornet School, Incorporated, Boston. 1903, c. 437.

International Drug Company, Boston. 1903, c. 437.

International Electric Laboratories (Inc.), Boston. 1903, c. 437.

International Footograph Company, Boston. 1903, c. 437.

Inter-National Grocery Company, The, Boston. 1903, c. 437.

International Gymnasium Supply Co., Springfield. 1903, c. 437.

International Hat Company, Boston. 1903, c. 437.

International Hide Company, Boston. 1903, c. 437.

International Holding Company, Boston. 1903, c. 437.

International Home Supply Company, Boston. 1903, c. 437.

International Instrument Company, Cambridge. 1903, c. 437.

International News Bureau Publishing Company, The, Boston. 1903, c. 437.

International Non-Refillable Bottle Company, Lowell. 1903, c. 437.

International Plate Glass Co., Boston. 1903, c. 437.

International Purchasing Company, The, Boston. 1903, c. 437.

International Shade Company, Springfield. 1903, c. 437.

International Telefire Company, Boston. 1903, c. 437.

International Trust Company, Boston. 1879, c. 152.

International Vocation System, Boston. 1903, c. 437.

International Waste Company, Boston. 1903, c. 437.

International Whip Company, Westfield. 1903, c. 437.

Inter State Amusement Co., Boston. 1903, c. 437.

Inter State Chemical Company, Fall River. 1903, c. 437.

Interstate Consolidated Street Railway Company. 1901, c. 159.

Interstate Fire and Police Department Supply Co., Boston. 1903, c. 437.

Inter-State Hotel Company, Lexington. 1903, c. 437.

Inter-State Lumber Company, Malden. 1903, c. 437.

Interstate Manufacturing Company, Boston. 1903, c. 437.

Interstate Oil Company, Cambridge. 1903, c. 437.

Interstate Publishing Company, Boston. 1903, c. 437.

Interstate Sales Corporation, Boston. 1903, c. 437.

Inter-trust Security Company, Boston. Rev. Laws, c. 110.

Interurban Ice Manufacturing Company, Somerville. 1903, c. 437.

Intervale Association, Worcester. 1903, c. 437.

Intervale Potato Co., Boston. 1903, c. 437.

Into Grocery Company, Fitchburg. 1903, c. 437.

Inventors Laboratory Company, Boston. 1903, c. 437.

Investment and Trust Association, Boston. 1903, c. 437.

Investment Bankers Bureau Inc., Wellesley. 1903, c. 437.

Investor Publishing Company, Boston. Pub. Stat., c. 106.

Investors Corporation Company, Boston. 1903, c. 437.

Ipswich Gas Light Company, Ipswich. 1870, c. 224.

Ipswich Mills, Ipswich and Boston. Gen. Stat., c. 61.

Ira Johnson Horse Company, The, Springfield. 1903, c. 437.

Ireland-Grafton Company, Newburyport. Rev. Laws, c. 110.

Irish-American Glue Company, Boston. 1903, c. 437.

Ironoid Brazing and Welding Co., Boston. 1903, c. 437.

Irving F. Moore Amusement Company, Boston. 1903, c. 437.

Irving Garage and Repair Company, Malden. 1903, c. 437.

Isaac Blair & Co. (Inc.), Boston. 1903, c. 437.

Isaac Coffin Company, Boston. 1903, c. 437.

Isaac D. Allen Company, Boston. 1903, c. 437.

Isaac H. Dinner Company, Boston. Rev. Laws, c. 110.

Isaac Locke Co., Boston. 1903, c. 437.

Isaac Prouty & Co. Incorporated, Spencer. Pub. Stat., c. 106.

Isaac Riley Company, Boston. 1903, c. 437.

Isador Straus Loan Association, Inc., Lynn. 1903, c. 437.

Isle of Pines Fruit Exchange, Inc., Boston. 1903, c. 437.

Italian-American Corporation, The, Lawrence. 1903, c. 437.

Italian Co-operative Company of Weymouth, (East) Weymouth. 1903, c. 437.

Italian Co-Operative Market of Lynn, Inc., Lynn. 1903, c. 437.

Italian Publishing Company, Boston. 1903, c. 437.

Iver Johnson Sporting Goods Company, The, Fitchburg. Pub. Stat., c. 106.

Ivers and Pond Piano Company, Boston. 1870, c. 224.

J. A. Bremner & Co. Incorporated, Somerville. 1903, c. 437.

J. A. Dow Company, Lynn. 1093, c. 437.

J. A. Harden Company, The, Springfield. 1903, c. 437.

J. A. Hathaway Company of Massachusetts, Boston. 1903, c. 437.

J. A. Keating Co., Quincy. 1903, c. 437.

J. A. Lang & Sons Company, Boston. 1903, c. 437.

J. A. Laraway Company, The, Winchester. 1903, c. 437.

J. A. Marsh Coal Company, Somerville. 1903, c. 437.

J. A. Rice Company, Rockland. Rev. Laws, c. 110.

J. A. Selsman Company Bankers Incorporated, Boston. 1903, c. 437.

J. A. Stowell Co., Leominster. 1903, c. 437.

J. A. Wilson Company, Fitchburg. 1903, c. 437.

J and B Manufacturing Company, Pittsfield. 1903, c. 437.

J. and W. Jolly, Incorporated, Holyoke. 1903, c. 437.

J. Arthur Bean Drug Company, Somerville. 1903, c. 437.

J. B. Judkins Company, Merrimac. 1903, c. 437.

J. B. Pearson Co., Boston. Rev. Laws, c. 110.

J. B. Simas Company, The, Haverhill. 1903, c. 437.

J. B. Wain Company, North Attleborough. 1903, c. 437.

J. C. Ayer Company, Lowell. 1870, c. 224.

J. C. Coleman & Sons Company, Boston. 1903, c. 437.

J. C. Fraser & Sons Company, Boston. 1903, c. 437.

J. C. Leighton Co., Boston. 1903, c. 437.

J. C. Littlefield, Inc., Boston. 1903, c. 437.

J. C. Metcalf Machinery Company, Boston. 1903, c. 437.

J. C. Shepherd Meat & Grocery Company, Gloucester. 1903, c. 437.

J. C. Smith Company, Winthrop. Name changed to Henry E. Keough Company, q. v.

J. C. Yeaton Company, Worcester. 1903, c. 437.

J. D. Clark Co., Leicester. Pub. Stat., c. 106.

J. D. Crosby Company, Boston. 1903, c. 437.

J. D. Gosselin Co., Boston. 1903, c. 437.

J. D. Miller Company, Leominster. Pub. Stat., c. 106.

J. D. Packard & Sons Company, Boston. 1903, c. 437.

J. Duncan Company, Boston. 1903, c. 437.

J. E. Came Company, Boston. Pub. Stat., c. 106.

J. E. Doherty Company, Boston. 1903, c. 437.

J. E. Holland Company, Brockton. 1903, c. 437.

J. E. Locatelli Company, Incorporated, Boston. 1903, c. 437.

J. E. Paris Company, Fitchburg. 1903, c. 437.

J. E. Ryan, Incorporated, Cambridge. 1903, c. 437.

J. E. Soper Co., Boston. 1903, c. 437.

J. F. & W. H. Warren Company, The, Worcester. Pub. Stat., c. 106.

J. F. Bicknell Lumber Co., Worcester. Pub. Stat., c. 106.

J. F. Cobb, Architect, Inc., Boston. 1903, c. 437.

J. F. Connor Laundry Co., Lawrence. 1903, c. 437.

J. F. Kimball & Company, Inc., Boston. 1903, c. 437.

J. F. Mosser Company, The, Boston. 1903, c. 437.

J. F. Sheppard & Sons Inc., Braintree. 1903, c. 437.

J. F. Snow Company, Malden. 1903, c. 437.

J. F. Williams Company, Lynn. 1903, c. 437.

J. G. & B. S. Ferguson Company, Boston. 1903, c. 437.

J. G. Blount Company, Everett. 1903, c. 437.

J. G. Bridge Company, Boston. Pub. Stat., c. 106.

J. G. Gallishaw Company, The, Boston. 1903, c. 437.

J. G. Johnston Company, Boston. 1903, c. 437.

J. G. McCrory Company, Massachusetts, Brockton. 1903, c. 437.

J. G. Small Company, Boston. 1903, c. 437.

J. G. Walker & Son, Corporation, Boston. Pub. Stat., c. 106.

J. H. Bellamy Co., Hudson. 1903, c. 437.

J. H. Bryan Company, The, Westfield. 1903, c. 437.

J. H. Chandler Company, Boston. 1903, c. 437.

J. H. Conant Company, Boston. Pub. Stat., c. 106.

J. H. Cunningham Company, Boston. Pub. Stat., c. 106.

J. H. Fairbanks Co., Bridgewater. 1903, c. 437.

J. H. Folkins Company, Chelsea. 1903, c. 437.

J. H. Foss Company, Boston. 1903, c. 437.

J. H. Franklin Co., Fall River. 1903, c. 437.

J. H. Gerlach Company, The, Cambridge. Pub. Stat., c. 106.

J. H. Green Co., Newton. 1903, c. 437.

J. H. Horne and Sons Company, The, Lawrence. Pub. Stat., c. 106.

J. H. Houston Company, Springfield. 1903, c. 437.

J. H. Lockey Piano-case Company, Leominster. Pub. Stat., c. 106.

J. H. Miller Co., Incorporated, Springfield. 1903, c. 437.

J. H. Murray Company, Haverhill. 1903, c. 437.

J. H. Osgood Company, Boston. 1903, c. 437.

J. H. Penniman & Co., Inc., Boston. 1903, c. 437.

J. H. Robinson Company, The, Malden. 1903, c. 437.

J. H. Stedman and Company, Incorporated, Boston. Rev. Laws, c. 110.

J. H. Stedman Company, The, Boston. 1903, c. 437.

J. H. Sullivan Company, Boston. 1903, c. 437.

J. H. Townsend Co. Inc., Boston. 1903, c. 437.

J. H. Whiton Co., Inc., Boston. 1903, c. 437.

J. H. Winchell & Co., Incorporated, Haverhill. 1903, c. 437.

J. J. McGowan Company, Boston. 1903, c. 437.

J. J. Prindiville Company, Framingham. 1903, c. 437.

J. Johnston Company, Hyde Park. 1903, c. 437.

J. K. Taylor Manufacturing Company, Boston. Rev. Laws, c. 110.

J. Krises Company, Fall River. 1903, c. 437.

J. L. and T. D. Peck Manufacturing Company, Pittsfield. Pub. Stat., c. 106.

J. L. Carle Company, Boston. 1903, c. 437.

J. L. Chalifoux Company, Lowell. 1903, c. 437.

J. L. Dubuc Company Inc., The, Worcester. Name changed to Librairie Beauchemin, Incorporated, q. v.

J. L. Emmons Company, Worcester. 1903, c. 437.

J. L. Hammett Company, Boston. Pub. Stat., c. 106.

J. L. Kelso Company, The, Boston. 1903, c. 437.

J. L. Legein Ice Cream Company, Springfield. 1903, c. 437.

J. L. Nason Company, Boston. 1903, c. 437.

J. L. Rice Company, Boston. 1903, c. 437.

J. Lanthier & Co., Inc., Haverhill. 1903, c. 437.

J. Lipsitz Company, Chelsea. 1903, c. 437.

J. M. Agel Company, Inc., Boston. 1903, c. 437.

J. M. & C. J. Buckley Company, Worcester. 1903, c. 437.

J. M. C. Company, The, Salem. 1903, c. 437.

J. M. Jameson Company, Boston. 1903, c. 437.

J. M. McCracken Co., Boston. 1903, c. 437.

J. M. Moran Company, Fitchburg. 1903, c. 437.

J. M. Watson Provision Company, Cambridge. 1903, c. 437.

J. Maro Harriman Drug Company, Lynn. 1903, c. 437.

J. N. Jowett Company, The, Boston. 1903, c. 437.

J. N. Muldoon Company, Boston. 1903, c. 437.

J. Nardi Company, Boston. Pub. Stat., c. 106.

J. Newman & Sons Corporation, Boston. 1903, c. 437.

J. O. Wetherbee Company, Boston. Rev. Laws, c. 110.

J. O. Whitten Company, Boston. 1903, c. 437.

J. Ouimette, Junior Company, Southbridge. 1903, c. 437.

J. P. Dwyer Co., Boston. 1903, c. 437.

J. P. Falt Co., Springfield. 1903, c. 437.

J. Perino Company, Boston. 1903, c. 437.

J. R. Downing Company, Boston. 1903, c. 437.

J. R. Smith Company, Holyoke. 1903, c. 437.

J. R. Torrey Razor Company, Worcester. 1870, c. 224.

J. R. Whipple Company, Boston. 1903, c. 437.

J. S. Bailey Company, Boston. 1903, c. 437.

J. S. Cushing Company, Norwood. 1903, c. 437.

J. S. Delaney Company, The, Woburn. 1903, c. 437.

J. S. Holt and Company, Inc., Boston. 1903, c. 437.

J. S. Kennedy Company, Waltham. 1903, c. 437.

J. S. McLearn Corporation, Boston. 1903, c. 437.

J. S. Newcomb Company, Boston. 1903, c. 437.

J. S. Round and Co., Incorporated, Boston. 1903, c. 437.

J. S. Seder Company, Sutton. 1903, c. 437.

J. S. Sieve Company, Boston. 1903, c. 437.

J. S. Turner Manufacturing Co., Lowell. Rev. Laws, c. 110.

J. Stevens Arms and Tool Company, The, Chicopee. Pub. Stat., c. 106.

J. T. J. Head Company, Boston. 1903, c. 437.

J. T. Tighe Company, Boston. 1903, c. 437.

J. T. Wilson & Son, Inc., Nahant. 1903, c. 437.

J. V. Abbott Manufacturing Company, Dedham. Pub. Stat., c. 106.

J. V. Fletcher Company, Boston. 1903, c. 437.

J. V. Smith Drug Company, Brookline. 1903, c. 437.

J. V. Spare Dry Goods Co., The, New Bedford. Pub. Stat., c. 106.

J. W. Adams Company, Springfield. 1903, c. 437.

J. W. Bailey & Sons Company, Boston. Pub. Stat., c. 106.

J. W. Barber Advertising Agency, Boston. 1903, c. 437.

J. W. Bowman Company, The, Boston. 1903, c. 437.

J. W. Calnan Company, Boston. Rev. Laws, c. 110.

J. W. Colgan Company, The, Boston. 1903, c. 437.

J. W. Colton Company, The, Westfield. 1903, c. 437.

J. W. Cook & Son Company, Boston. 1903, c. 437.

J. W. Emerson Farrell Inc., Haverhill. 1903, c. 437.

J. W. Fletcher Pharmacy, Quincy. 1903, c. 437.

J. W. Gorman's Amusement Attractions, Inc., Boston. 1903, c. 437.

J. W. Greenhalgh Co., Boston. 1903, c. 437.

J. W. Hammond Co., Boston. 1903, c. 437.

J. W. Hunnewell & Co., Incorporated, Boston. Pub. Stat., c. 106.

J. W. McIntosh Company, Holden. 1903, c. 437.

J. W. McLaughlin Company, Boston. Pub. Stat., c. 106.

J. W. Moore Machine Company, The, Boston. 1903, c. 437.

J. W. Roberts Company, Boston. 1903, c. 437.

J. W. Sargent and Son Company, Worcester. Pub. Stat., c. 106.

J. W. Shaw Company, Brockton. 1903, c. 437.

J. W. Strieder Company, Boston. 1903, c. 437.

J. W. Wood Elastic Web Co., Stoughton. 1903, c. 437.

J. Walter Sanborn & Co., Incorporated, Boston. 1903, c. 437.

J. Wm. Hanlon Company, The, Springfield. 1903, c. 437.

Jackson Motor Car Company, Boston. 1903, c. 437.

Jacksonville Traction Company, Boston. 1903, c. 437.

Jacob L. Green Drug Company, Boston. Pub. Stat., c. 106.

Jacob Wirth Company, Boston. 1903, c. 437.

Jacobs Company, Attleborough. 1903, c. 437.

Jacobs Wave Motor Company, Malden. 1903, c. 437.

Jacobson and Jacobs, Inc., Lynn. 1903, c. 437.

Jacobson-Brandow Company, Pittsfield. 1903, c. 437.

Jamaica Plain Auto Station, Inc., Boston. 1903, c. 437.

James A. Houston Company, Boston. Name changed to Magrane Houston Company, q. v.

James B. Wood & Son Company, Concord. Pub. Stat., c. 106.

James Barrett Manufacturing Company, Boston. Pub. Stat., c. 106.

James Collins Company, Boston. 1903, c. 437.

James D. Harrington Company, Boston. Name changed to International Hide Company, q. v.

James Donovan Slipper Company, Boston. 1903, c. 437.

James Driscoll and Son Company, Brookline. 1903, c. 437.

James E. Nelson Company, Boston. 1903, c. 437.

James Edgar Company, Brockton. Pub. Stat., c. 106.

James F. Connor Company, Boston. 1903, c. 437.

James F. Shaw and Company, Incorporated, Boston. 1903, c. 437.

James Fortescue Company, Boston. 1903, c. 437.

Jas. Frank Williams, Inc., Lynn. 1903, c. 437.

James H. Earle Company, Boston. 1903, c. 437.

James H. Maguire Company, Somerville. 1903, c. 437.

James H. Tarr Company, Limited, Gloucester. 1903, c. 437.

James H. Wyeth Company, Cambridge. 1903, c. 437.

James Holden, Incorporated, Fall River. 1903, c. 437.

James Hunter Machine Company, The, North Adams. Pub. Stat., c. 106.

James J. Coughlan Construction Company, Boston. 1903, c. 437.

James J. Fitzgerald Contracting Company, The, Winchester. 1903, c. 437.

Jas. J. Loughery Co., Boston. 1903, c. 437.

James M. White Bottle Company, Boston. 1903, c. 437.

James McKinnon Company, The, Springfield. 1903, c. 437.

James Miles and Son Company, Worcester. 1903, c. 437.

James Millar Company, Plymouth. 1903, c. 437.

James Orr Company, Attleborough. 1903, c. 437.

James Orr Manufacturing Company, Attleborough. 1903, c. 437.

James P. Galligan Company, Taunton. 1903, c. 437.

James P. Stewart Coal Company, Boston. 1903, c. 437.

James Ramage Paper Company, Monroe. Pub. Stat., c. 106.

James Russell Boiler Works Company, Boston. Pub. Stat., c. 106.

James S. Kelly Company, Incorporated, The, Boston. 1903, c. 437.

James Sugden Company, Boston. 1903, c. 437.

James Sunderland & Son Company, Fall River. 1903, c. 437.

James W. Brine Company, Boston. 1903, c. 437.

James W. Poole Incorporated, Boston. 1903, c. 437.

James Wilkinson Company, Boston. 1903, c. 437.

Japanese Tissue Mills, South Hadley. Pub. Stat., c. 106.

Jarvis Engineering Company, Boston. 1903, c. 437.

Jaynes Drug Company, Boston. 1903, c. 437.

Jean Laundry Company, Lowell. 1903, c. 437.

Jefferson Manufacturing Company, The, Holden. 1903, c. 437.

Jels Pharmacal Company, Worcester. 1903, c. 437.

Jenkins & Smith Inc., Peabody. 1903, c. 437.

Jenkins Manufacturing Corporation, Boston. 1870, c. 224.

Jenkins-Phipps Company, Wakefield. 1903, c. 437.

Jenks-Williams Paving Co., Worcester. 1903, c. 437.

Jenness Brothers and Company, Incorporated, Boston. 1903, c. 437.

Jenney Manufacturing Company, The, Boston. Pub. Stat., c. 106.

Jenney Safety Switch Company, Westfield. 1903, c. 437.

Jere Cotter & Sons Co., Newton. 1903, c. 437.

Jeremiah J. McCarthy Co., Boston. 1903, c. 437.

Jerguson Gage & Valve Co., Boston. 1903, c. 437.

Jerome Manufacturing Company, Melrose. 1903, c. 437.

Jersey Ice-Cream Company, The, Lawrence. 1903, c. 437.

Jesse A. Case Co. Inc., Brockton. 1903, c. 437.

Jewelers Building Association, The, North Attleborough. 1903, c. 437.

Jewellers' and Silversmiths' Co-operative Refining Company, North Attleborough. 1903, c. 437.

Jewett Co., The, Gloucester. 1903, c. 437.

Jewett-Gamage Company, Worcester. 1903, c. 437.

Jewish Publishing Company of New England, Boston. 1903, c. 437.

Jewish Weekly Publishing Co., Boston. 1903, c. 437.

Jobbing Confectioners' Association, Boston. 1903, c. 437.

Joe Cotter Inc., Somerville. 1903, c. 437.

John A. De Vito Company, Boston. 1903, c. 437.

John A. Dunn Company, Gardner. 1903, c. 437.

John A. Frye Shoe Company, Marlborough. 1903, c. 437.

John A. Lowell Bank Note Company, Boston. 1903, c. 437.

John A. Morgan Company, Medford. 1903, c. 437.

John A. Robinson Co., Boston. 1903, c. 437.

John Andrew and Son, Incorporated, Boston. 1903, c. 437.

John B. Byrne Incorporated, Cambridge. 1903, c. 437.

John B. Humphrey Company, The, Boston. 1903, c. 437.

Jno. B. Perkins Company, Boston. 1903, c. 437.

John Besdam Company, The, Boston. 1903, c. 437.

John Boyd Company, Lynn. 1903, c. 437.

John Boyle Machine Company, Peabody. Pub. Stat., c. 106.

John Briggs and Company Incorporated, Boston. 1903, c. 437.

John Burnett and Company, Incorporated, Boston. 1903, c. 437.

John Burnham Company, Boston. 1903, c. 437.

John C. De Laney Moulding Company, Boston. Pub. Stat., c. 106.

John C. Dow Company, Boston. Pub. Stat., c. 106.

John C. MacInnes Company, Worcester. Pub. Stat., c. 106.

John Carter and Company, Incorporated, Boston. Rev. Laws, c. 110.

John Cashman and Sons Co., Quincy. 1903, c. 437.

John Cavanagh and Son Building Moving Co., The, Boston. Pub. Stat., c. 106.

John Chmiell Company, Somerville. 1903, c. 437.

John Crowe Company (Incorporated), Fall River. 1903, c. 437.

John D. Cox Company, The, Springfield. 1903, c. 437.

John D. Lynch Drug Company, Malden. 1903, c. 437.

John Dolan Coal Company, Newton & Wellesley. 1903, c. 437.

John E. Cousens Coal Company, The, Brookline. 1903, c. 437.

John E. Lynch Hardware Company, Boston. 1903, c. 437.

John Emerson Shoe Company, Boston. 1903, c. 437.

John Evans Company, Boston. 1903, c. 437.

John F. Griffin Co., Boston. 1903, c. 437.

John F. Johnston Company, Fall River. 1903, c. 437.

John F. Morgan & Son (Incorporated), Lynn. 1903, c. 437.

John F. Ryan Co., Boston. 1903, c. 437.

John F. Scherber Co. Inc., The, Boston. 1903, c. 437.

John Farquhar's Sons, Incorporated, Boston. Pub. Stat., c. 106.

John Foster Company, Hanson. 1903, c. 437.

John G. Connolly Co., Woburn. 1903, c. 437.

John G. Wright & Co., Incorporated, Boston. 1903, c. 437.

John Gilbert Jr. Company, Boston. 1903, c. 437.

John H. Ailman and Son Inc., Boston. 1903, c. 437.

John H. Bryer, Inc., Needham. 1903, c. 437.

John H. Fitzgerald Company, Boston. 1903, c. 437.

John H. McCarthy Company, Boston. 1903, c. 437.

John H. Parker Company, Malden. 1903, c. 437.

John H. Tearle Company, Inc., Boston. 1903, c. 437.

John Harriott, Incorporated, Boston. 1903, c. 437.

John Hood Company, Boston. 1903, c. 437.

John J. Cluin Company, Lowell. 1903, c. 437.

John J. Connelly Co., Salem. Rev. Laws, c. 110.

John J. Merrill Construction Co., Newburyport. 1903, c. 437.

John J. Powers Company, Brockton. 1903, c. 437.

John Kelly Company, Boston. 1903, c. 437.

John L. Parker Company, Worcester. 1903, c. 437.

John Leigh Company, Boston. 1903, c. 437.

John Milne Company, Hyde Park. 1903, c. 437.

John N. Ladensack Company, Boston. 1903, c. 437.

John O'Connell, Inc., Boston. 1903, c. 437.

John Owen Company, The, Springfield. 1903, c. 437.

John P. Coogan Company, Springfield. 1903, c. 437.

John P. Curley Company, Boston. 1903, c. 437.

John Pilling Shoe Company, Lowell. Pub. Stat., c. 106.

John Quigley's Theatrical Agency (Inc.), Boston. 1903, c. 437.

John Quin & Son Company, Cambridge. 1903, c. 437.

John R. Donovan Company, Lynn. 1903, c. 437.

John R. Lyman Company, Springfield. 1903, c. 437.

John R. Neal Company, Boston. 1903, c. 437.

John Reardon & Sons Company, Cambridge. 1903, c. 437.

John Reardon and Sons Corporation, Boston. Pub. Stat., c. 106.

John Richardson Company, Boston. Rev. Laws, c. 110.

John Robbins Manufacturing Co., The, Boston. Pub. Stat., c. 106.

John Roberts and Son Company, Waltham. Pub. Stat., c. 106.

John Russell Cutlery Company, Montague. 1870, c. 224.

John S. Boyd Company, Williamstown. 1903, c. 437.

John S. Cheever Co., Boston. 1903, c. 437.

John S. Emery & Company, Inc., Boston. Pub. Stat., c. 106.

John S. Martin Company, Marblehead. 1903, c. 437.

John S. Wolfe Company, The, Pittsfield. Pub. Stat., c. 106.

John Slater Company, Lawrence. Pub. Stat., c. 106.

John Swaine Iron-Works Company, Springfield. 1903, c. 437.

John T. Robinson Company, Hyde Park. 1903, c. 437.

John T. Scully Foundation Company, Cambridge. 1903, c. 437.

John Vlahos Fruit Company, Lowell. 1903, c. 437.

John W. Barlow Company, Lawrence. Rev. Laws, c. 110.

John W. Crooks Chocolate Company, Boston. 1903, c. 437.

John W. Luce and Company, Incorporated, Boston. 1903, c. 437.

John W. Moore, Inc., Boston. 1903, c. 437.

John W. Russell & Sons Company, Springfield. 1903, c. 437.

John W. Sanborn Company, Boston. Pub. Stat., c. 106.

John W. Scott Cooperage Co., Boston. 1903, c. 437.

John Walker Machine Company, The, Boston. 1903, c. 437.

Johnson & Company Inc., Lowell. 1903, c. 437.

Johnson and Kettell Company, Worcester. Pub. Stat., c. 106.

Johnson-Appleby Company, Boston. 1903, c. 437.

Johnson Buildings, Boston. 1900, c. 122.

Johnson-Coburn Co. Inc., Leominster. 1903, c. 437.

Johnson Company, The, Chelsea. Pub. Stat., c. 106.

Johnson Educator Food Company, Boston. Rev. Laws, c. 110.

Johnson-Jordan Lumber Company, Malden. 1903, c. 437.

Johnson Ladder Company, Amesbury. 1903, c. 437.

Johnson Lobster Company, Boston. 1903, c. 437.

Johnson Lumber Co., Quincy. 1903, c. 437.

Johnson Palm Leaf Goods Company, Dana. 1903, c. 437.

Johnson Panin Leather Goods Company, Boston. 1903, c. 437.

Johnson-Richardson Company, Springfield. 1903, c. 437.

Johnson-Washburn Company, Boston. 1903, c. 437.

Johnson's Creamery Company, Boston. 1903, c. 437.

Johnson's Laboratory, Inc., Worcester. 1903, c. 437.

Johnston Lumber Co., Marlborough. Pub. Stat., c. 106.

Johnston Market Company, Boston. 1903, c. 437.

Jones and Company, Incorporated, Lynn. 1903, c. 437.

Jones-Bertsch Company, Boston. 1903, c. 437.

Jones, McDuffee & Stratton Co., Boston. Pub. Stat., c. 106.

Jones, Peterson and Newhall Company, Boston. Rev. Laws, c. 110.

Jordan-Burnham Coal Company, Boston. Rev. Laws, c. 110.

Jordan Demountable Rim Company, Boston. 1903, c. 437.

Jordan-Goodridge Company, The, Boston. 1903, c. 437.

Jordan Marsh Company, Boston. Pub. Stat., c. 106.

Joseph A. Rich Company, Boston. 1903, c. 437.

Joseph Andrews Lumber Company, Easthampton. 1903, c. 437.

Joseph Bentley Hair Company, Methuen. 1903, c. 437.

Joseph Breck & Sons' Corporation, Boston. Pub. Stat., c. 106.

Joseph Burnett Company, Boston. Pub. Stat., c. 106.

Joseph E. Greene Co., Inc., Boston. 1903, c. 437.

Joseph F. Carew, Inc., Boston. 1903, c. 437.

Joseph H. Young Company, The, Boston. 1903, c. 437.

Joseph M. Bradley Company, Boston. 1903, c. 437.

Jos. M. Wade Publishing Co., The, Boston. 1903, c. 437.

Joseph Melnick Company, Boston. 1903, c. 437.

Joseph Pietzuch Company, Boston. 1903, c. 437.

Joseph S. Donovan Company, Boston. 1903, c. 437.

Joseph S. Waterman & Sons, Incorporated, Boston. 1903, c. 437.

Joseph Squire Company, Boston. 1903, c. 437.

Joseph Stevens' Heirs: — Incorporated, Warwick. Pub. Stat., c. 106.

Joseph T. Wood Company, West Brookfield. Pub. Stat., c. 106.

Joseph W. Woods & Sons Co., Boston. Pub. Stat., c. 106.

Joseph Wilcox Company, Athol. 1903, c. 437.

Josiah Pearce and Sons Company, Boston. 1903, c. 437.

Josiah Webb & Company, Limited, Milton. Pub. Stat., c. 106.

Joss Brothers Company, Quincy. Pub. Stat., c. 106.

Journal Newspaper Company, Boston. 1857, c. 201.

Journal Publishing Company, Gardner. 1903, c. 437.

Journeymen's Aid, Incorporated, Boston. 1903, c. 437.

Joy & Co., Incorporated, Boston. 1903, c. 437.

Joyce Company, The, Lowell. 1903, c. 437.

Judah-Goldberg Company, Boston. 1903, c. 437.

Judd Engineering Company, Boston. 1903, c. 437.

Judd Paper Company, Holyoke. Pub. Stat., c. 106.

Judge & Fay Co., Holyoke. 1903, c. 437.

Judge and Goetz Company, Holyoke. Name changed to Judge & Fay Co., q. v.

Judson L. Thomson Manufacturing Company, Waltham. 1903, c. 437.

Julius Kallman Company, Boston. 1903, c. 437.

Junction Market Inc., Wakefield. 1903, c. 437.

Junction Water Company, Pittsfield. 1887, c. 73.

Jurist Company, The, Boston. 1903, c. 437.

K. A. Kelly Co., The, Boston. 1903, c. 437.

K. A. Skinner Company, Boston. 1903, c. 437.

K. David's Institute, Inc., Worcester. 1903, c. 437.

K. J. Quinn & Co. (Incorporated), Boston. 1903, c. 437.

Kahler-Bryant Shoe Company, Boston. 1903, c. 437.

Kakas Bros., Inc., Boston. 1903, c. 437.

Kaleva Co-operative Association, Maynard. 1903, c. 437.

Kaleva Store Company, Fitchburg. 1903, c. 437.

Kandle-Born Company, Springfield. 1903, c. 437.

Karl Andren Company, Boston. 1903, c. 437.

Karrer & Company (incorporated), Boston. 1903, c. 437.

Katler Pants Manufacturing Company, Springfield. 1903, c. 437.

Katzes and Phelan Amusement Company, Lynn. 1903, c. 437.

Kavanagh Brothers Company, Quincy. 1903, c. 437.

Kearney Race Company, Norwood. 1903, c. 437.

Keever-Ryan Company, Boston. Name changed to Ryan-Cushing Co., q. v.

Kehew-Bradley Company, The, Boston. Pub. Stat., c. 106.

Keighley Metal Ceiling & Roofing Co., Boston. 1903, c. 437.

Keith Calfskin Company, Boston. 1903, c. 437.

Keith Car and Manufacturing Company, Bourne. 1903, c. 437.

Keith Paper Company, Montague. 1870, c. 224.

Keith's Bijou Theatre Company, Boston. 1903, c. 437.

Keith's Boston Theatre Company, Boston. 1903, c. 437.

Kelley and Hawes Company, Winchester. Pub. Stat., c. 106.

Kelley Damon Auto & Supply Company, Brockton. 1903, c. 437.

Kellmann's Feature Films, Inc., Boston. 1903, c. 437.

Kellmann's Majestic Amusement Co., Fitchburg. 1903, c. 437.

Kelly-Evans Company, Brockton. Rev. Laws, c. 110.

Kelly Leather Goods Company, Malden. 1903, c. 437.

Kelly Peanut Company, The, Boston. 1903, c. 437.

Kempton Company, The, Haverhill. Pub. Stat., c. 106.

Kendall Nail and Supply Company, The, Boston. 1903, c. 437.

Keniston Engineering Company, The, Boston. 1903, c. 437.

Kennard, Thomas Company, Boston. 1903, c. 437.

Kennedy & Peterson Construction Company, Boston. 1903, c. 437.

Kennedy Company, The, Boston. 1903, c. 437.

Kennedy Ideal Carbureter Company, Boston. 1903, c. 437.

Kennedy's (Inc.), Brockton. 1903, c. 437.

Kennelly's Concrete Waterproof Co., Boston. Name changed to National Waterproofing Co., q. v.

Kenney Brothers Company, Boston. 1903, c. 437.

Kenney-Kennedy Company, Worcester. 1903, c. 437.

Kenny Clark Company, Boston. 1903, c. 437.

Kenny Manufacturing Co., Boston. 1903, c. 437.

Kensington Press, Incorporated, The, Waltham. 1903, c. 437.

Kenworthy Brothers Company, Boston. 1903, c. 437.

Kermel Apparatus Company, Boston. 1903, c. 437.

Kershaw-Williams Company, Boston. 1903, c. 437.

Keystone Job Print, Brockton. 1903, c. 437.

Keystone Stoker Company, Boston. 1903, c. 437.

Kibbe Brothers Company, Springfield. Pub. Stat., c. 106.

Kilburn, Lincoln & Co., Fall River. Gen. Stat., c. 61.

Kilburn Mill, New Bedford. 1903, c. 437.

Kilby Investment Company, Boston. 1903, c. 437.

Kiley Hardware Company, Boston. 1903, c. 437.

Kilgour Boiler Setting Company, Lexington. 1903, c. 437.

Killingley Manufacturing Company, Boston. 1903, c. 437.

Kimball Aeroplane Company, Lynn. 1903, c. 437.

Kimball and Cary Company, Northampton. Pub. Stat., c. 106.

Kimball System, Incorporated, The, Lowell. 1903, c. 437.

King Cole Company, Boston. 1903, c. 437.

King Mining Co., Boston. 1903, c. 437.

King Philip Mills, Fall River. 1870, c. 224.

King Philip Tavern Company, Boston and Lakeville. 1903, c. 437.

King Printing Company, The, Springfield. 1903, c. 437.

King's Clothing Company, Lowell. 1903, c. 437.

Kinkead Mfg. Co., Boston. 1903, c. 437.

Kinnell Manufacturing Company, The, Pittsfield. 1903, c. 437.

Kinney Heating and Supply Company, Brockton. 1903, c. 437.

Kinney Manufacturing Company, Boston. 1903, c. 437.

Kissel Kar Kompany, Boston. 1903, c. 437.

Kitson Machine Shop, Lowell. 1903, c. 437.

Klebart & Steinberg (Inc.), Webster. 1903, c. 437.

Kleno Manufacturing Company, Weymouth. 1903, c. 437.

Kline Kar Auto Company, Boston. 1903, c. 437.

Kneil Coal Company, Westfield. 1903, c. 437.

Knight and Co., Inc., Boston. 1903, c. 437.

Knight Grain Company, Newburyport. 1903, c. 437.

Knights-Allen Co., Haverhill. 1903, c. 437.

Knipe Bros. Incorporated, Haverhill. 1903, c. 437.

Knitted Padding Company, Canton. 1870, c. 224. 1886, c. 84.

Knojah Shock Absorber Company, Lexington. 1903, c. 437.

Knott & Heald Co., Boston. 1903, c. 437.

Knott, Sampson Lumber Company, The, Boston. 1903, c. 437.

Knowles Freeman Fish Company, Boston. Pub. Stat., c. 106.

Knowlton Manufacturing Company, The, Melrose. Name changed to Textile Products Company, q. v.

Knox & Morse Company, Boston. 1903, c. 437.

Knox & Morse Manufacturing Company, Boston. 1903, c. 437.

Knox Automobile Company, Springfield. Pub. Stat., c. 106.

Knox Hill Water Company, Palmer. Pub. Stat., c. 110.

Knox Street Garage Inc., Lawrence. 1903, c. 437.

Koehler Manufacturing Company, Hudson. 1903, c. 437.

Koerner & Mitchell Company, Boston. 1903, c. 437.

Koral Manufacturing Company, The, Boston. 1903, c. 437.

Korn Leather Company, Salem. 1903, c. 437.

Kozy Slipper Company, Lynn. 1903, c. 437.

Kraft, Bates and Spencer, Incorporated, Boston. 1903, c. 437.

Krey Music Company, Boston. 1903, c. 437.

Kuhn, Fisher & Co., Incorporated, Boston. 1903, c. 437.

Kuro Medicine Company, Boston. Pub. Stat., c. 106.

Kyle Mining Company, The, Boston. 1903, c. 437.

L. A. Hastings Company, Worcester. Pub. Stat., c. 106.

L. A. Johnson Company, Inc., Boston. 1903, c. 437.

L. A. Rogers Company, Boston. 1903, c. 437.

L. A. Thompson Scenic Railway Company of Massachusetts, Revere. 1903, c. 437.

L. A. Williamson Company, Boston. 1903, c. 437.

L and L Bakery Co., The, Lawrence. 1903, c. 437.

L. & M. Wool Cleaning Company, Boston. 1903, c. 437.

L. B. B. Faucet Company, Springfield. 1903, c. 437.

L. B. Evans' Son Company, Wakefield. 1903, c. 437.

L. B. Moody Company, Salem. 1903, c. 437.

L. B. Ramsdell Company, Gardner. 1903, c. 437.

L. B. Southwick Company, The, Peabody. 1903, c. 437.

L. C. Moore Company, Lawrence. Pub. Stat., c. 106.

L. C. Prime Company, Boston. 1903, c. 437.

L. C. Smith & Bros. Typewriter Company of Massachusetts, Boston. 1903, c. 437.

L. C. Thayer Company, Boston. Rev. Laws, c. 110.

L. D. Jackson Company, Boston. Rev. Laws, c. 110.

L. D. Litch Building Company, Lynn. 1903, c. 437.

L. D. Margolis Company, Boston. 1903, c. 437.

L. D. Robbins Company, Lynn. 1903, c. 437.

L. D. Thayer Manufacturing Company, The, Worcester. Pub. Stat., c. 106.

L. D. Willcutt and Sons Company, Boston. 1903, c. 437.

L. Diamond Company, Boston. 1903, c. 437.

L. Dimond & Sons, Incorporated, Boston. 1903, c. 437.

L. E. Fosgate Co., Boston. 1903, c. 437.

L. E. Knott Apparatus Company, Boston. Pub. Stat., c. 106.

L. E. Smith Company, Gloucester. 1903, c. 437.

L. F. Walsh Co., Boston. 1903, c. 437.

L. G. Fisk-Mooers Company, Boston. 1903, c. 437.

L. Gordon Company, Boston. 1903, c. 437.

L. H. Daloz Company, Boston. 1903, c. 437.

L. H. Goodnow Foundry Company, Fitchburg. Pub. Stat., c. 106.

L. H. Spaulding Company, Lowell. Pub. Stat., c. 106.

L. Hardy Company, Worcester. Pub. Stat., c. 106.

L. J. Foss Company, Boston. 1903, c. 437.

L. J. Laporte Drug Co., Holyoke. 1903, c. 437.

L. J. Mutty Company, Boston. 1903, c. 437.

L. Jacobs & Company Inc., Lynn. 1903, c. 437.

L. K. Husted Company, Inc., Chelsea. 1903, c. 437.

L. L. Brown Paper Company, Adams. 1870, c. 224.

L. L. Dupuis Company, Palmer. 1903, c. 437.

L. M. Dyer & Co., Incorporated, Boston. 1903, c. 437.

L. M. Pierce Co., Fred A. Hoschke, Prop., Springfield. 1903, c. 437.

L. P. Churchill Company, Berkley. 1903, c. 437.

L. P. French Company, The, Stoughton. 1903, c. 437.

L. P. Soule & Son Company, Boston. 1903, c. 437.

L. Q. White Co-operative Company, Bridgewater. 1903, c. 437.

L. Q. White Shoe Company, Brockton. 1903, c. 437.

L. R. Potter Co., Boston. 1903, c. 437.

L. Robert Tidd Company, Boston. 1903, c. 437.

L. S. Johnson Company, Boston. 1903, c. 437.

L. S. Starrett Company, The, Athol. Pub. Stat., c. 106.

L. S. Watson Manufacturing Company, Leicester. Pub. Stat., c. 106.

L. T. Jefts Company, Hudson. Pub. Stat., c. 106.

L. W. & H. F. Morse Company, Boston. Pub. Stat., c. 106.

L. W. Anthony Co., Lynn. 1903, c. 437.

L. W. Bigelow's Sons Furniture Company, Norwood. 1903, c. 437.

L. W. Briggs Company, Worcester. 1903, c. 437.

L. Wolfson's Sons (Corporation), Boston. 1903, c. 437.

L. Z. Carpenter Company, Attleborough. 1903, c. 437.

La Cie de Comedie Française P. Paul-Marcel Inc., Lawrence. 1903, c. 437.

La Court Portable Motor Company, Boston. 1903, c. 437.

La Duke Glea Construction Company, Springfield. 1903, c. 437.

La Espanola Cigar Co., Boston. 1903, c. 437.

La Justice Publishing Company, Incorporated, Holyoke. 1903, c. 437.

La-Lo Company, The, Boston. 1903, c. 437.

La Mode Neckwear Company, Boston. 1903, c. 437.

La Pierre Drug Company, Cambridge. 1903, c. 437.

Labelle Fancy Baking Company, Holyoke. 1903, c. 437.

Labelle Gas Regulator Company, Lowell. 1903, c. 437.

Laboratory Kitchen: Incorporated, Boston. 1903, c. 437.

Labrador Trading Company, Boston. 1903, c. 437.

Lace Shop, Inc., The, Boston. 1903, c. 437.

Laconia Car Company, Boston. 1903, c. 437.

Laconia Coal and Ice Company, Salem. 1903, c. 437.

Ladew-Jones Co., Boston. Pub. Stat., c. 106.

Lagassé Brothers Company, Fall River. 1903, c. 437.

Lagoon Pond Company in Dukes County, Tisbury. 1857, c. 87.

Lake Ariguanabo Company, Boston. 1903, c. 437.

Lake Boon Shop (Incorporated), Stow. 1903, c. 437.

Lake Huron Oil Company, Limited, Gloucester. 1903, c. 437.

Lake Street Hotels, Inc., Boston. 1903, c. 437.

Lake Waban Laundry Company, Wellesley. 1903, c. 437.

Lake Williams Ice Company, The, Marlborough. Pub. Stat., c. 106.

Lakeside Construction Company, Worcester. 1903, c. 437.

Lakeview Press, Framingham. 1903, c. 437.

Lally Commercial Body Co., South Boston. 1903, c. 437.

Lamb & Ritchie Company, Cambridge. 1903, c. 437.

Lamb Knitting Machine Company, Chicopee. Pub. Stat., c. 106.

Lambert Morin Automobile and Carriage Company, Lawrence. 1903, c. 437.

Lambeth Rope Corporation, New Bedford. Pub. Stat., c. 106.

Lambson Furniture Company, The, Westfield. Pub. Stat., c. 106.

Lamere & Robinson Company, Boston. 1903, c. 437.

Lamkin and Foster, Inc., Boston. 1903, c. 437.

Lamson and Goodnow Manufacturing Company, Buckland. 1851, c. 312. 1853, c. 261. 1885, c. 349.

Lancaster Mills, Clinton. 1844, c. 20.

Landers Frary & Clark Co., Boston. 1903, c. 437.

Lands End Motor Co., Rockport. 1903, c. 437.

Lane & Co. Corporation, Boston. 1903, c. 437.

Lane & Co. Inc., Boston. 1903, c. 437.

Lane Brothers Company, Boston. 1903, c. 437.

Lane Bros. Company of Chartley, Norton. 1903, c. 437.

Lane-Libby Fisheries Company, Boston. 1903, c. 437.

Lane's Cove Pier Company, Gloucester. Chartered, 1828. 1827, c. 76.

Lang & Jacobs Company, Boston. Pub. Stat., c. 106.

Lang-Harral Corporation, Boston. 1903, c. 437.

Langdon Store Company, The, Monterey. 1903, c. 437.

Langewald Company, The, Chicopee. 1903, c. 437.

Langford Composite Pipe Company, Mansfield. 1903, c. 437.

Langmaid Laundry Company, Greenfield. 1903, c. 437.

Language Correspondence Schools, Inc., The, Boston. 1903, c. 437.

Lansden Electric Vehicle Company, Boston. 1903, c. 437.

Larchar & Branch, Inc., Webster. 1903, c. 437.

Larrabee and Stearns, Inc., Melrose. 1903, c. 437.

L'Association Progressive Franco-Americaine de Springfield, Massachusetts, Springfield. 1903, c. 437.

Laurel Lake Mills, Fall River. 1870, c. 224.

Lawler Bros. Theatre Co., The, Greenfield. 1903, c. 437.

Lawler Printing Company, The, Lowell. Pub. Stat., c. 106.

Lawncrest Inn Company, Haverhill. 1903, c. 437.

Lawrence and Methuen Street Railway Company, Pub. Stat., c. 113. 1902, c. 519. 1912, c. 724.

Lawrence & Stanley Co., Boston. 1903, c. 437.

Lawrence & Sullivan Corp., Woburn. 1903, c. 437.

Lawrence B. Smith Co., Boston. 1903, c. 437.

Lawrence Baseball Association, Lawrence. 1903, c. 437.

Lawrence Beverage Company, Lawrence. 1903, c. 437.

Lawrence Duck Company, Lawrence. 1853, c. 81.

Lawrence Dye Works Company, The, Lawrence. 1903, c. 437.

Lawrence Fruit and Grocery Company, Lawrence. 1903, c. 437.

Lawrence Gas Company, Lawrence. 1849, c. 17.

Lawrence Grain and Coal Company, The, Lawrence. 1903, c. 437.

Lawrence Ice Company, Lawrence. Pub. Stat., c. 106.

Lawrence Improvement Company, Lawrence. Pub. Stat., c. 106.

Lawrence Lumber Company, Lawrence. Gen. Stat., c. 61.

Lawrence Manufacturing Company, Lowell. 1831, c. 5.

Lawrence Market Company, Lawrence. 1903, c. 437.

Lawrence Piano Company, The, Lawrence. 1903, c. 437.

Lawrence Produce Company, The, Lawrence. Pub. Stat., c. 106.

Lawrence Pump and Engine Company, Lawrence. 1903, c. 437.

Lawrence Rubber Company, Lawrence. Pub. Stat., c. 106.

Lawrence Street Drug & Chemical Company, The, Lawrence. 1903, c. 437.

Lawrence Trust Company, Lawrence. 1904, c. 374.

Lawrence Wholesale Drug Company, Lawrence. 1903, c. 437.

Lawson Pink Food Products Co., Boston. 1903, c. 437.

"Le Courier de Salem" Publishing Company, Salem. Name changed to Le Courrier Publishing Company, q. v.

Le Courrier Publishing Company, Salem. 1903, c. 437.

Leach and Miller Company, The, Attleborough. 1903, c. 437.

Leader Inc., The, Boston. 1903, c. 437.

Leas & McVitty Company, Boston. 1903, c. 437.

Lease Audit Company, Boston. 1903, c. 437.

Leatherbee Company, Boston. 1903, c. 437.

Leavitt and Peirce (Incorporated), Cambridge. 1903, c. 437.

Leavitt Machine Co., The, Orange. Pub. Stat., c. 106.

Leavitt's Scotch Polish Company, Boston. 1903, c. 437.

L'Echo Publishing Company, New Bedford. 1903, c. 437.

Ledder & Probst, Incorporated, Boston. 1903, c. 437.

Lee Creamery Co-operative Association, The, Lee. 1870, c. 224.

Lee Crepe Napkin Company, Lee. 1903, c. 437.

Lee Electric Company, Lee. Pub. Stat., c. 106.

Lee Hotel Company, Lee. Pub. Stat., c. 106.

Legal Premium Company, Boston. 1903, c. 437.

Léhealol Company, Melrose. 1903, c. 437.

Lehigh and Wilkes-Barre Coal Company (Massachusetts), Boston. 1903, c. 437.

Leicester Grocery Company, The, Leicester. Pub. Stat., c. 106.

Leicester Polar Spring Company, Worcester. 1903, c. 437.

Leighton Auto Company, Brockton. 1903, c. 437.

Leighton Roofing Co., Boston. 1903, c. 437.

Lemont Motor Car Co., The, Worcester. 1903, c. 437.

Lenox Chemical Company, The, Worcester. 1903, c. 437.

Lenox Electric Company, The, Lenox. Pub. Stat., c. 106.

Lenox Hotel Company, Boston. 1903, c. 437.

Lenox Jewelry Company, Boston. 1903, c. 437.

Lenox Loan and Investment Company, Boston. 1903, c. 437.

Lenox Motor Car Company, Boston. 1903, c. 437.

Lenox Veterinary Medicine Company, The, Pittsfield. 1903, c. 437.

Lenox Water Company, Lenox. 1874, c. 209.

Lenzi Non-Refillable Bottle Company, Boston. 1903, c. 437.

Leominster Comb Manufacturing Company, Leominster. 1903, c. 437.

Leominster Drug Company, Leominster. 1903, c. 437.

Leominster Electric Company, Leominster. 1903, c. 437.

Leominster Electric Light and Power Company, The, Leominster. Pub. Stat., c. 106.

Leominster Fuel Company, Leominster. Rev. Laws, c. 110.

Leominster Garage and Auto Company (Inc.), Leominster. 1903, c. 437.

Leominster Gas Light Company, Leominster. 1870, c. 224.

Leominster Machine Supply Company, Leominster. 1903, c. 437.

Leominster Novelty Co., Leominster. 1903, c. 437.

Leominster Shell Goods Company, Leominster. 1903, c. 437.

Leominster Shoe Company (Inc.), Leominster. 1903, c. 437.

Leominster Worsted Company, Leominster. Pub. Stat., c. 106.

Leon B. Murray, Inc., Boston. 1903, c. 437.

Leon Miller Company, Boston. 1903, c. 437.

Leona Mining Company, Boston. 1903, c. 437.

Leonard and Baker Stove Company, Taunton. 1903, c. 437.

Leonard Watch Company, Boston. 1903, c. 437.

Leopold Morse Company, Boston. 1903, c. 437.

Lesco Company, The, Boston. 1903, c. 437.

Leslie & Griffith Company, Boston. 1903, c. 437.

Leslie Dry Goods Company, The, Haverhill. 1903, c. 437.

Leslie Manufacturing Company, Canton. 1903, c. 437.

L'Etoile Publishing Company, Lowell. 1903, c. 437.

Levirs and Sargent Company, Incorporated, Lynn. 1903, c. 437.

Levy Brothers Inc., Boston. 1903, c. 437.

Lewando's French Dyeing and Cleansing Company, Boston. Pub. Stat., c. 106.

Lewis A. Brown Company, Boston. 1903, c. 437.

Lewis A. Crossett, Inc., Abington. 1903, c. 437.

Lewis E. Tracy Company, Boston. 1903, c. 437.

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Lewis F. Small, Incorporated, Boston. 1903, c. 437.

Lewis J. Ball Company, Springfield. 1903, c. 437.

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Lewis Manufacturing Company, Walpole. Pub. Stat., c. 106.

Lewis Mine Company, Boston. 1903, c. 437.

Lewis Wharf Company, Boston. 1834, c. 115.

Lexington and Boston Street Railway Company, The. Pub. Stat., c. 113.

Lexington and Concord Sight-Seeing Company, Lexington. 1903, c. 437.

Lexington Coal Company, Lexington. 1903, c. 437.

Lexington Gas Company, Lexington. Pub. Stat., c. 106.

Lexington Grain Company, Lexington. 1903, c. 437.

Lexington Lumber Company, Lexington. 1903, c. 437.

Ley Construction Company, The, Springfield. 1903, c. 437.

Libbie Printing Company, The, Boston. 1903, c. 437.

Liberty Lumber Company, Springfield. 1903, c. 437.

Liberty Masonic Association, Beverly. 1867, c. 283.

Liberty Paper Company, Boston. 1903, c. 437.

Liberty Square Warehouse Company, Boston. Chartered, 1826. 1825, c. 61.

Liberty Trust Company, Boston. 1904, c. 374.

Librairie Beauchemin, Incorporated, Worcester. 1903, c. 437.

Library Bureau, Boston. Pub. Stat., c. 106.

Light Publishing Company, Springfield. 1903, c. 437.

Lightning Hose Coupling Co., Boston. 1903, c. 437.

Lilly Brackett Company, Brockton. Pub. Stat., c. 106.

Limerick Produce Co., Boston. 1903, c. 437.

Lincoln and Smith Press, Boston. 1903, c. 437.

Lincoln Brothers Company, Cohasset. 1903, c. 437.

Lincoln-Dillaway Company, The, Boston. Pub. Stat., c. 106.

Lincoln Leather Goods Company, The, Somerville. 1903, c. 437.

Lincoln Manufacturing Company, Fall River. 1903, c. 437.

Lincoln Park Amusement Company, Worcester. 1903, c. 437.

Lincoln Polishing Company, Quincy. 1903, c. 437.

Lincoln Trust Company, Boston. 1904, c. 374.

Lincoln Webbing Company, Brockton. 1903, c. 437.

Lincoln, Willey & Company, Incorporated, Boston. Rev. Laws., c. 110.

Lincoln-Williams Twist Drill Company, Taunton. Rev. Laws, c. 110.

L'Independant Publishing Company, Fall River. Pub. Stat., c. 106.

Linehan-Conover Company, Worcester. 1903, c. 437.

Linehan Corset Company, Worcester. Name changed to Linehan-Conover Company, q. v.

Linen Thread Company, The, Boston. 1903, c. 437.

Liner and Space-band Company, Boston. 1903, c. 437.

Linscott Motor Company, Boston. 1903, c. 437.

Linscott Sporting Goods Company, Boston. 1903, c. 437.

Linscott Supply Company, Boston. Pub. Stat., c. 106.

Linus D. Drury Corporation, Boston. 1903, c. 437.

Linwood Street Railway Company, Northbridge. Pub. Stat., c. 113.

Lion Fur Company, The, Boston. 1903, c. 437.

Lion Raincoat Company, Boston. 1903, c. 437.

Lipson Seam Cementing Machine Company, Boston. 1903, c. 437.

Liquid Gas Company of Massachusetts, The, Boston. 1903, c. 437.

Litchfield Shuttle Company, The, Southbridge. 1870, c. 224. 1879, c. 9.

Lithuanian Co-operative Association, The, Lawrence. 1903, c. 437.

Lithuanian Workers' Corporation, Gardner. 1903, c. 437.

Live Advertising Company, Lowell. 1903, c. 437.

Livermore-Martin Co., Holyoke. Name changed to The Parfitt-Martin Co., q. v.

Living Age Company, The, Boston. 1903, c. 437.

Lloyd Coal Company, Arlington. 1903, c. 437.

Lock-Bracket Manufacturing Co., Newton. 1903, c. 437.

Lockcura Company, The, Boston. 1903, c. 437.

Locke Coal Company, Malden. 1903, c. 437.

Locke Engine Stop and Valve Company, Salem. 1903, c. 437.

Locks and Canals on Merrimack River, Proprietors of the, Lowell. Chartered, 1792. 1846, c. 48.

Locks Pond Reservoir Company, Montague. 1885, c. 74.

Lockwood Manufacturing Company, The, Boston. 1870, c. 224.

Lombard Company, The, Boston. 1903, c. 437.

Lombard Liquidation Company, 1897, c. 421.

Lombardy Inn Company, Boston. 1903, c. 437.

London Harness Company, Boston. Pub. Stat., c. 106.

London Raincoat Company, Boston. 1903, c. 437.

Long Pond Fishing Company in Yarmouth. 1842, c. 75. 1881, c. 46.

Long Pond Ice Co., Easton. 1903, c. 437.

Long Wharf Fish Company, Boston. 1903, c. 437.

Longley's Luncheon Co., Boston. 1903, c. 437.

Looney Brothers Leather Company, Salem. 1903, c. 437.

Lord & Burnham Company, Boston. 1903, c. 437.

Lord and Company, Incorporated, Lawrence. Rev. Laws., c. 110.

Lord Electric Company, Boston. 1903, c. 437.

Lord Manufacturing Company, Boston. 1903, c. 437.

Lord Publishing Co., Boston. 1903, c. 437.

Loring-Axtell Company, Springfield. 1903, c. 437.

Loring Coes & Co. Incorporated, Worcester. Pub. Stat., c. 106.

Los Fabricantes Unidos, Inc., Boston. 1903, c. 437.

Lot Phillips & Co. Corporation, Hanover. 1903, c. 437.

Lothrop, Lee & Shepard Co., Boston. 1903, c. 437.

Louis B. Cadario & Sons, Incorporated, Boston. 1903, c. 437.

Louis Bourneuf Corporation, Lynn. 1903, c. 437.

Louis Dejonge Co., Fitchburg. 1903, c. 437.

Louis E. Merry Company, Boston. 1903, c. 437.

Louis H. Ross Music Publishing Company, Boston. 1903, c. 437.

Louis K. Liggett Company, Boston. 1903, c. 437.

Louis Le Bow Company, Springfield. 1903, c. 437.

Louis Miller Co., Inc., Boston. 1903, c. 437.

Lovejoy-McGrail Company, Boston. 1903, c. 437.

Lovell and Covel Company, Boston. 1903, c. 437.

Lovells (Inc.), Cambridge. 1903, c. 437.

Lovett Advertising Company, Incorporated, Boston. 1903, c. 437.

Lovett, Hart and Phipps Company, Boston. Pub. Stat., c. 106.

Lowe-Armington Company, Arlington. 1903, c. 437.

Lowe Brothers Company, Fitchburg. 1903, c. 437.

Lowe-Howard Company, Boston. 1903, c. 437.

Lowe Produce Company, Gardner. 1903, c. 437.

Lowell and Andover Railroad Company, Lowell and Andover. 1872, c. 53.

Lowell and Fitchburg Street Railway Company. Rev. Laws, c. 112. 1904, c. 168.

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Lowell Bros. & Bailey Company, Boston. 1903, c. 437.

Lowell Coach Company, Lowell. 1903, c. 437.

Lowell Commercial College, Incorporated, The, Lowell. 1903, c. 437.

Lowell Co-operative Association, Sovereigns of Industry, Lowell. 1870, c. 224.

Lowell E. Smith Company, Boston. 1903, c. 437.

Lowell Electric Light Corporation, The, Lowell. 1870, c. 224.

Lowell Felt Company, Lowell. 1903, c. 437.

Lowell Gas Light Company, Lowell. 1849, c. 234.

Lowell Hosiery Company, Lowell. 1869, c. 326.

Lowell Insulated Wire Company, Lowell. 1903, c. 437.

Lowell Land Company, Lowell. 1888, c. 218.

Lowell Leather Company, Lowell. 1903, c. 437.

Lowell Machine Shop, Lowell. Location changed to Boston. Name changed to Saco-Lowell Shops, q. v.

Lowell Paper Tube Corporation, Lowell. 1903, c. 437.

Lowell Real Estate Company, Lowell. 1892, c. 343.

Lowell Shoe Company, Lowell. 1903, c. 437.

Lowell Spinning Company, Boston. 1903, c. 437.

Lowell Terminal Company, The, Boston. 1903, c. 437.

Lowell Textile Company, The, Lowell. Pub. Stat., c. 106.

Lowell Trust Company, Lowell. 1890, c. 323.

Lowell Waste Company, Lowell. Pub. Stat., c. 106.

Lowell Weaving Company, Lowell. Pub. Stat., c. 106.

Lowell Witherby Company, Boston. Pub. Stat., c. 106.

Loyal Protective Insurance Company, Boston. 1907, c. 576.

Lozier Motor Company of Boston, Somerville. 1903, c. 437.

Lozier Motor Company of New England, Boston. 1903, c. 437.

Lubron Company, The, Newton. 1903, c. 437.

Lucas Corundum Mining and Manufacturing Company, Chester. Pub. Stat., c. 106.

Luce Manufacturing Company, Dalton. 1903, c. 437.

Lucy Mill and Lumber Company, The, Boston. 1903, c. 437.

Ludlow Manufacturing Company, Springfield. Gen. Stat., c. 61.

Ludwig and Ward, Tailors, Incorporated, Springfield. 1903, c. 437.

Luke W. Reynolds Co., Brockton. 1903, c. 437.

Lumsden and Van Stone Company, The, Boston. Rev. Laws, c. 110.

Lundin Steel Casting Company, The, Boston. 1903, c. 437.

Lunkenheimer Company, The, Boston. 1903, c. 437.

Lunt Moss Company, Boston. 1903, c. 437.

Luso-American Company, Fall River. 1903, c. 437.

Luten Engineering Company, Incorporated, Springfield. 1903, c. 437.

Luther Manufacturing Company, Fall River. Rev. Laws, c. 110.

Luther Paul Co., Newton. 1903, c. 437.

Luther Reed Manufacturing Company, The, Fall River. Pub. Stat., c. 106.

Luxemoor Company, Boston. 1903, c. 437.

Luxus Company, The, Springfield. 1903, c. 437.

Lyman B. Brooks Company, Boston. 1903, c. 437.

Lyman Cordage Company, Newburyport. 1903, c. 437.

Lyman Mills, Boston and Holyoke. 1854, c. 82.

Lynch Brothers Brick Company, The, Holyoke. Pub. Stat., c. 106.

Lynch Brothers Carriage Company, Chelsea. 1903, c. 437.

Lynch Brothers Leather Company, Salem. Pub. Stat., c. 106.

Lynch Company, The, Cambridge. 1903, c. 437.

Lynch Heel Company, Lynn. 1903, c. 437.

LynHome Company, Lynn. 1903, c. 437.

Lynn Aqueduct Company, Lynn. 1865, c. 132.

Lynn Base Ball and Amusement Company, Lynn. 1903, c. 437.

Lynn Box Company, Lynn. 1903, c. 437.

Lynn Branch Burdett College, Incorporated, Lynn. 1903, c. 437.

Lynn Clothing Company, Lynn. 1903, c. 437.

Lynn Coal Company, Lynn (1908). 1903, c. 437.

Lynn Coal Company, Lynn (1912). 1903, c. 437.

Lynn Co-operative Association, Lynn. 1903, c. 437.

Lynn Evening News Company, Lynn. 1903, c. 437.

Lynn Finance Company, Lynn. 1903, c. 437.

Lynn Fire and Police Notification Company Incorporated, Lynn. 1903, c. 437.

Lynn Gas and Electric Company, Lynn. 1853, c. 35. 1873, c. 112. 1888, c. 252.

Lynn Grease Extracting Company, Lynn. 1903, c. 437.

Lynn Hebrew Mutual Loan Association, Lynn. 1903, c. 437.

Lynn Ice Company, The, Lynn. 1870, c. 224.

Lynn Investment and Securities Company, The, Lynn. 1903, c. 437.

Lynn Last Company, Lynn. 1903, c. 437.

Lynn Machine Company, Lynn. 1903, c. 437.

Lynn Manufacturers and Merchants Mutual Fire Insurance Company, Lynn. Rev. Laws, c. 118.

Lynn Market House Company, Lynn. 1870, c. 167.

Lynn Public Market Company, The, Lynn. 1903, c. 437.

Lynn Publishing Company, Lynn. 1903, c. 437.

Lynn Rubber Cement Company, Inc., Braintree. 1903, c. 437.

Lynn Safe Deposit and Trust Company, Lynn. 1887, c. 195.

Lynn Shoe Manufacturers' Association, Incorporated, Lynn. 1903, c. 437.

Lynn Specialty Co., The, Lynn. 1903, c. 437.

Lynn Storage Company, Lynn. 1903, c. 437.

Lynn Storage Warehouse Company, The, Lynn. 1903, c. 437.

Lynn Theatre Company, Boston. 1903, c. 437.

Lyon Carpet Company, Lowell. 1903, c. 437.

Lyon Company, The, Leominster. 1903, c. 437.

Lyon Manufacturing Company, Fitchburg. 1903, c. 437.

Lyons and Hershenson, Incorporated, Lynn. 1903, c. 437.

Lyric Amusement Company, Beverly. 1903, c. 437.

Lyric Theatre Co., The, Worcester. 1903, c. 437.

M. A. Dame & Son Company, Lynn. 1903, c. 437.

M. A. Hanigan Company, Fitchburg. 1903, c. 437.

M. A. Packard Company, Brockton. Pub. Stat., c. 106.

M. & C. Hat Company, Boston. 1903, c. 437.

M. & C. Skirt Company, Boston. 1903, c. 437.

M. B. Claff and Sons Inc., Randolph. 1903, c. 437.

M. B. Paige Company, Peabody. 1903, c. 437.

M. C. Rosenfeld Company, Boston. Pub. Stat., c. 106.

M. Connell Co. Inc., Lynn. 1903, c. 437.

M. D. Holmes & Sons Company, Worcester. 1903, c. 437.

M. D. Jones Company, The, Boston. 1903, c. 437.

M. Daly Co., Lawrence. 1903, c. 437.

M. E. Hall Co., Boston. 1903, c. 437.

M. F. Hanson & Company, Incorporated, Boston. 1903, c. 437.

M. J. Crowley Company, Springfield. 1903, c. 437.

M. J. Doran Company, Fall River. 1903, c. 437.

M. J. Doyle Printing Company, Holyoke. 1903, c. 437.

M. J. Holden Lumber Company, The, Adams. 1903, c. 437.

M. J. Laporte, Incorporated, Holyoke. 1903, c. 437.

M. J. O'Malley Company, The, Springfield. 1903, c. 437.

M. J. Ryan & Sons Company, Gardner. 1903, c. 437.

M. J. Silva Company, Fall River. 1903, c. 437.

M. L. Hewett & Co., Incorporated, Boston. 1903, c. 437.

M. L. Pratt Company, Plymouth. 1903, c. 437.

M. Linsky & Bros. Inc., Boston. 1903, c. 437.

M. M. Rhodes & Sons Co., Taunton. Pub. Stat., c. 106.

M. Marks Company, Lowell. Pub. Stat., c. 106.

M. Obst & Co., Inc., Boston. 1903, c. 437.

M. O'Keeffe, Incorporated, Boston. 1903, c. 437.

M. P. First Co., Somerville. 1903, c. 437.

M. S. Converse Company, Springfield. Pub. Stat., c. 106.

M. S. Lewis Company, Boston. 1903, c. 437.

M. S. Palmer Company, Boston. 1903, c. 437.

M. S. Wright Company, Worcester. 1903, c. 437.

M. Sweeney Company, Fall River. 1903, c. 437.

M. T. Stevens and Sons Company, North Andover. Pub. Stat., c. 106.

M. W. Allen Construction Company, Walpole. 1903, c. 437.

M. Walen & Son Incorporated, Gloucester. 1903, c. 437.

Macalaster, Wiggin Company, Boston. 1903, c. 437.

Macallen Company, The, Boston. 1903, c. 437.

Macbeth-Evans Glass Company (Mass.), Boston. 1903, c. 437.

MacDonald & Joslin Company, Boston. 1903, c. 437.

MacDonald Ice Cream Company, The, Boston. 1903, c. 437.

MacDonnell's Inc., Boston. 1903, c. 437.

Macey-Stetson-Morris Company, Boston. 1903, c. 437.

MacGregor Garage Incorporated, The, Waltham. 1903, c. 437.

MacGregor Home Bakery Company, Boston. 1903, c. 437.

Machine Composition Company, Boston. 1903, c. 437.

Mack Motor Truck Co., Boston. 1903, c. 437.

Mac-Kae Manufacturing Company, Boston. 1903, c. 437.

Mackenzie & Winslow, Incorporated, Fall River. 1903, c. 437.

Macker Motor Company, Worcester. 1903, c. 437.

Macker-Tyler Company, Worcester. 1903, c. 437.

Mackey Manufacturing Company, Swampscott. 1903, c. 437.

Mackie Brothers Company, Brockton. 1903, c. 437.

Mack's Medical Co., Inc., Boston. 1903, c. 437.

Macks Specialty Company, Boston. 1903, c. 437.

MacLean Produce Company, The, Salem. 1903, c. 437.

Macullar Parker Company, Boston. Pub. Stat., c. 106.

Macullar, Son & Parker Company, Worcester. Pub. Stat., c. 106.

Madam Francis Company, Boston. 1903, c. 437.

Madam Whitney Toilet Co., Boston. 1903, c. 437.

Madame du Tremblay & Co., Inc., Boston. 1903, c. 437.

Magee Furnace Company, Boston. Gen. Stat., c. 61.

Maggiorani Company of America, Boston. 1903, c. 437.

Magna Automobile Company, Holyoke. 1903, c. 437.

Magnet Photo Materials Co., Boston. 1903, c. 437.

Magnetic Sanitarium Company, The, Boston. 1903, c. 437.

Magnolia Wharf Corporation, Boston. 1908, c. 576. 1910, c. 115.

Magrane Houston Company, Boston. 1903, c. 437.

Mahaiwe Block Company, Great Barrington. 1905, c. 161.

Ma-hat-ma Medical Company, The, Boston. 1903, c. 437.

Main Belting Company, Boston. 1903, c. 437.

Maine Ice Cream Company, New Bedford. 1903, c. 437.

Maine State Creamery Company, Boston. 1903, c. 437.

Maire Placer Mining Company, Boston. 1903, c. 437.

Majestic Company, The, Lawrence. 1903, c. 437.

Majestic Manufacturing Company, The, Worcester. 1903, c. 437.

Malconta Oil Company, Boston. 1903, c. 437.

Malden and Melrose Gas Light Company, Malden. 1854, c. 43. 1883, c. 205.

Malden China Company, Inc., Malden. 1903, c. 437.

Malden City Lumber Company, Malden. Rev. Laws., c. 110.

Malden Coal Company, Malden. Pub. Stat., c. 106.

Malden Commercial School, Malden. 1903, c. 437.

Malden Co-operative Association, Malden. 1903, c. 437.

Malden Electric Company, The, Malden. Pub. Stat., c. 106.

Malden Grain Company, Boston. 1903, c. 437.

Malden Mail Company, The, Malden. Pub. Stat., c. 106.

Malden News Company, The, Malden. Pub. Stat., c. 106.

Malden Rubber Shoe Company, Boston. 1903, c. 437.

Malden Trust Company, Malden. 1896, c. 460.

Malden Woodenware Company, Malden. 1903, c. 437.

Maloine Chemical Company, Incorporated, Holyoke. 1903, c. 437.

Maloney and White Company, Needham. 1903, c. 437.

Manchester Electric Company, Manchester. Rev. Laws, c. 110.

Manchester Trust Company, Manchester. 1904, c. 374.

Mandell Williams Company, Springfield. 1903, c. 437.

Manhattan Collar Co., Boston. 1903, c. 437.

Manhattan Company, The, Boston. 1903, c. 437.

Manhattan Grocery & Provision Company, Boston. 1903, c. 437.

Manhattan Market Company, Cambridge. Pub. Stat., c. 106.

Manhattan Shirt Co. of Massachusetts, The, Pittsfield. 1903, c. 437.

Mann and Stevens Woolen Company, Brookfield. Pub. Stat., c. 106.

Mann Soap Mfg. Company, Lawrence. 1903, c. 437.

Mann Tent Company, Boston. 1903, c. 437.

Manning's, Inc., Boston. 1903, c. 437.

Manomett Hall Association, The, Bourne. 1903, c. 437.

Manomet Mills, New Bedford. 1903, c. 437.

Mansfield Cracker Company, Boston. 1903, c. 437.

Mansfield Drug Company, Mansfield. 1903, c. 437.

Mansfield Lumber Co., Mansfield. 1903, c. 437.

Mansfield Milling Company, Fall River. 1903, c. 437.

Mansfield Optical Company, Boston. 1903, c. 437.

Mansfield Printing Company, Boston. 1903, c. 437.

Mansion House Company, Springfield. 1903, c. 437.

Manson Building Company, The, Framingham. Pub. Stat., c. 106.

Manufacturers Advertising Company, The, Boston. 1903, c. 437.

Manufacturers Corporation Company, Boston. 1903, c. 437.

Manufacturers Holding Co., Boston. 1903, c. 437.

Manufacturers Outlet Company, Boston. 1903, c. 437.

Manufacturers Securities Company, Boston. 1903, c. 437.

Manufacturers Shoe Trimming Company, Lynn. 1903, c. 437.

Manufacturers Specialty Company, Boston. 1903, c. 437.

Manufacturers' Storage and Warehouse Company, Boston. 1903, c. 437.

Manufacturers Supply Co., New Bedford. 1903, c. 437.

Manufacturers Waste Company, Fall River. 1903, c. 437.

Manufacturer's Wool Stock Company, Millbury. 1903, c. 437.

Manufactures Hardware and Supply Company, Foxborough. 1903, c. 437.

Manufacturing Equipment and Engineering Company, Boston. 1903, c. 437.

Maple Spring Company, Wareham. 1903, c. 437.

Marathon Egyptian Cigarette Company, Boston. 1903, c. 437.

Marble Block Company, Great Barrington. 1905, c. 160.

Marblehead Building Association, Marblehead. 1890, c. 22.

Marblehead Transportation Company, The, Marblehead. Pub. Stat., c. 106.

Marcellus Roper Company, Worcester. Rev. Laws, c. 110.

Marco Electric Mfg. Company, Boston. 1903, c. 437.

Marcuson & Levy, Inc., Boston. Name changed to Levy Brothers Inc., q. v.

Marcy Brothers & Company, Incorporated, Belmont. 1903, c. 437.

Marcy Coal Company, Waltham. 1903, c. 437.

Marcy Company, The, Boston. 1903, c. 437.

Marginal Stores, Incorporated, Boston. 1903, c. 437.

Maria & Barnett Company, Boston. 1903, c. 437.

Marigold Construction and Stores Company, The, Boston. 1903, c. 437.

Marion Gas Company, The, Marion. Rev. Laws, c. 110.

Marion Motor Car Co. of Boston, Boston. 1903, c. 437.

Mark-Motor Supply Company, Boston. 1903, c. 437.

Mark Sherwin Company, Boston. 1903, c. 437.

Markell Drug Company, Inc., Boston. 1903, c. 437.

Markell-Weston Drug Company, Inc., Chelsea. 1903, c. 437.

Markem Machine Company, Boston. 1903, c. 437.

Market Supply Company, Boston. 1903, c. 437.

Market Trust Company, Boston. 1904, c. 374.

Marlboro Amusement Company, Boston. 1903, c. 437.

Marlborough Building Association, Marlborough. 1889, c. 367.

Marlborough Coal Company, Marlborough. Pub. Stat., c. 106.

Marlborough Electric Company, Marlborough. Pub. Stat., c. 106. 1889, c. 138.

Marlborough-Hudson Gas Company. 1904, c. 202.

Marlboro' Last Company, Marlborough. 1903, c. 437.

Marlboro Repository Inc., Marlborough. 1903, c. 437.

Marlborough Times Publishing Company, Marlborough. 1870, c. 224.

Marlier Publishing Company, Boston. 1903, c. 437.

Marshall & Crosby Company, Lowell. 1903, c. 437.

Marshall and May Company, Norwood. 1903, c. 437.

Marshall and Moulton Express Company, Beverly. Rev. Laws., c. 110.

Marshall-Hackel Co., Boston. 1903, c. 437.

Marshall, Son & Co., Inc., Boston. 1903, c. 437.

Marshall Supply Company, Lynn. 1903, c. 437.

Marshfield Electric Light and Power Company, Marshfield. Rev. Laws, c. 110.

Marshfield Laundry, Inc., The, Marshfield. 1903, c. 437.

Marshpee Manufacturing Company, Mashpee. 1867, c. 41.

Marston & Brooks Co., Salem. 1903, c. 437.

Marston Coal Company, Boston. Pub. Stat., c. 106.

Marston Shoe Company, Haverhill. 1903, c. 437.

Marston-Sturtevant Co., Beverly. 1903, c. 437.

Martha's Vineyard Street Railway Company. 1896, c. 431.

Martha's Vineyard Telegraph Company, Boston. Pub. Stat., c. 106.

Martin Kelley Company, Danvers. 1903, c. 437.

Martin L. Hall Company, Boston. 1903, c. 437.

Martin Manufacturing Company, Newton. 1903, c. 437.

Martin Motor Car Company, Franklin. 1903, c. 437.

Martin Pihl Corporation, Cambridge. 1903, c. 437.

Marysville Dredging Company, Boston. 1903, c. 437.

Mason & Bissell Company, Boston. 1903, c. 437.

Mason & Parker Manufacturing Company, Winchendon. 1903, c. 437.

Mason & Phelps Piano Company, Boston. 1903, c. 437.

Mason Brush Works, Worcester. Pub. Stat., c. 106.

Mason Cigar Company, Boston. 1903, c. 437.

Mason Drug Company, Webster. 1903, c. 437.

Mason Machine Works, Taunton. 1870, c. 224.

Mason Manufacturing Company, Boston. 1903, c. 437.

Mason Motor-Fan Company, Boston. 1903, c. 437.

Mason, Sanborn and Ramsdell Company, Boston. 1903, c. 437.

Masonic Building Association, New Bedford. Organized June, 1861. 1874, c. 54.

Masonic Building Corporation of Northampton, The, Northampton. 1903, c. 437.

Masonic Protective Association, The, Worcester. Reincorporated June 12, 1909. 1907, c. 576.

Massachusetts Accident Company, Boston. 1907, c. 576. 1908, c. 163.

Massachusetts Biographical Society, Boston. 1903, c. 437.

Massachusetts Bonding and Insurance Company, Boston. Rev. Laws, c. 118.

Massachusetts Brick Company, Montague. Rev. Laws, c. 110. 1911, cc. 363, 563.

Massachusetts Broken Stone Co., Boston. 1903, c. 437.

Mass. Builders' Finish Company, Cambridge. 1903, c. 437.

Massachusetts Carbon Company, North Adams. 1903, c. 437.

Massachusetts Chemical Products Co., Boston. 1903, c. 437.

Massachusetts Chocolate Company, Boston. 1903, c. 437.

Massachusetts Cigar Dealers Co., Boston. 1903, c. 437.

Massachusetts Clothing Company, Worcester. 1903, c. 437.

Massachusetts Commercial Company, Boston. 1903, c. 437.

Massachusetts Company, The, Boston. 1903, c. 437.

Massachusetts Contracting Company, The, Worcester. Rev. Laws, c. 110.

Massachusetts Corset Company, Worcester. 1903, c. 437.

Massachusetts Cotton Mills, Lowell. 1839, c. 1.

Massachusetts Credit Association Inc., Springfield. 1903, c. 437.

Massachusetts Cremation Society, The, Worcester. Pub. Stat., c. 106.

Massachusetts Development Company, Boston. 1903, c. 437.

Massachusetts Experimental & Construction Co., Boston. 1903, c. 437.

Massachusetts Fan Company, Boston. Pub. Stat., c. 106.

Massachusetts Fire and Marine Insurance Company, Boston. 1907, c. 576.

Massachusetts Fuel Saving Radiator Company, Foxborough. 1903, c. 437.

Massachusetts Health Book Publishing Company, Worcester. 1903, c. 437.

Massachusetts Hospital Life Insurance Company, Boston. Chartered 1818. 1817, c. 180.

Massachusetts Hotel Company, Boston. Pub. Stat., c. 106.

Massachusetts Incorporation Company, Boston. 1903, c. 437.

Massachusetts Investment & Loan Company, The, Boston. 1903, c. 437.

Massachusetts Investment and Realty Company, Boston. 1903, c. 437.

Massachusetts Investment Company, Boston. 1903, c. 437.

Massachusetts Iron & Metal Company, Chelsea. 1903, c. 437.

Massachusetts Lime Company, Sheffield. 1903, c. 437.

Massachusetts Loan and Investment Company, Boston. 1903, c. 437.

Massachusetts Loan Company, Springfield. 1903, c. 437.

Massachusetts Loan Society Inc., Boston. 1903, c. 437.

Massachusetts Lumber Company, Boston. 1903, c. 437.

Massachusetts Machine Shop, Inc., Boston. 1903, c. 437.

Massachusetts Merchants Company, The, Boston. 1903, c. 437.

Massachusetts Metal Polish Company, Boston. 1903, c. 437.

Massachusetts Mills In Georgia, Boston. Pub. Stat., c. 106.

Massachusetts Mohair Plush Company, Boston. Pub. Stat., c. 106.

Massachusetts Motor Co., Boston. 1903, c. 437.

Massachusetts Net Company, Boston. 1903, c. 437.

Massachusetts Northeastern Street Railway Company. Pub. Stat., c. 113. 1902, c. 520. 1912, c. 724.

Massachusetts Oilless Bearings Company, Boston. 1903, c. 437.

Massachusetts Peat Fuel Company, Norwood. 1903, c. 437.

Massachusetts Piano Manufacturing Company, Boston. 1903, c. 437.

Massachusetts Pink Granite Company, The, Milford. 1903, c. 437.

Massachusetts Public Service Company, Boston. 1903, c. 437.

Massachusetts Real Estate Company, Boston. 1903, c. 437.

Massachusetts Real Estate Company, Lowell. Name changed to Lowell Real Estate Company, q. v.

Massachusetts Realty-Commercial Company, The, Boston. 1903, c. 437.

Massachusetts Rubber Company, Boston. Rev. Laws, c. 110.

Massachusetts Sand-Lime Brick Company, Boston. 1903, c. 437.

Massachusetts School of Optometry, Inc., Boston. 1903, c. 437.

Massachusetts Shoe Company, Boston. 1903, c. 437.

Massachusetts Storage Warehouse Company, Boston. 1903, c. 437.

Massachusetts Talc Co., Boston. 1903, c. 437.

Massachusetts Tanners Egg-Yolk Company, Boston. 1903, c. 437.

Massachusetts Telephone and Telegraph Company, The, Boston. Pub. Stat., c. 106.

Massachusetts Title Insurance Company, Boston. Pub. Stat., c. 106. 1884, c. 180.

Massachusetts Tool Company, Greenfield. Pub. Stat., c. 106.

Massachusetts Wharf Coal Company, Boston. Pub. Stat., c. 106.

Massachusetts Window Cleaning Company, Lynn. 1903, c. 437.

Massaemet Yarn Mills, The, Colrain. Pub. Stat., c. 106.

Massasoit Company, Chester. 1903, c. 437.

Massasoit Manufacturing Company, Fall River. Pub. Stat., c. 106.

Masten and Wells Fireworks Manufacturing Company, The, Boston. Pub. Stat., c. 106.

Master Mariners' Towboat Company, Gloucester. 1903, c. 437.

Masury-Young Company, Boston. 1903, c. 437.

Matagalpa Rubber Company, Boston. 1903, c. 437.

"Matchless" Heater Company, The, Holyoke. 1903, c. 437.

Matchless Lighter Company, Boston. 1903, c. 437.

Matheson Vail Company, The, Boston. 1903, c. 437.

Matson Life Raft Company, Boston. 1903, c. 437.

Mattakeesett Company, Newton. 1903, c. 437.

Mattapan Deposit and Trust Company, South Boston. 1891, c. 169.

Mattapan Realty Company, Inc., Boston. 1903, c. 437.

Mattapoisett Cranberry Company, Taunton. 1903, c. 437.

Mattapoisett Manufacturing Company, Mattapoisett. Pub. Stat., c. 106.

Matthew F. Sheehan Co., Boston. 1903, c. 437.

Matthews Manufacturing Company, Worcester. Pub. Stat., c. 106.

Maugus Printing Company, Wellesley. 1903, c. 437.

Maverick Iron Works Incorporated, Boston. 1903, c. 437.

Maverick Mills, Boston. 1903, c. 437.

Mawhinney Art Company, Pittsfield. 1903, c. 437.

Mawhinney Last Company, Worcester. Pub. Stat., c. 106.

Max Bed Spring Company, The, Springfield. 1903, c. 437.

Max Perlow Co., Taunton. 1903, c. 437.

Maxim Chemical & Drug Company, Boston. 1903, c. 437.

Mayflower Laundry Company, Boston. 1903, c. 437.

Mayflower Rubber Works Company, Braintree. 1903, c. 437.

Maykel Automobile Company, The, Worcester. 1903, c. 437.

Maynard & Co., Incorporated, Boston. 1903, c. 437.

Maynard Corset Company, Worcester. 1903, c. 437.

Maynard Laundry Company, Maynard. 1903, c. 437.

Maynard-Gough Company, The, Worcester. Pub. Stat., c. 106.

Maynard Rubber Corporation, Springfield. 1903, c. 437.

Mayo Meat Company, Boston. Pub. Stat., c. 106.

McArthur Bros. Co., Boston. 1903, c. 437.

McAuliffe Non Siphoning Trap Company, Chelsea. 1903, c. 437.

McAuslan and Wakelin Company, Holyoke. 1903, c. 437.

McCabe and Finzel Company, Lawrence. 1903, c. 437.

McCallum Hosiery Company, Northampton. Pub. Stat., c. 106.

McClellon Locomotive Boiler Company, Boston. 1903, c. 437.

McClurg Tire and Rubber Company, Boston. 1903, c. 437.

McColley and Brown Company, Winchendon. 1903, c. 437.

McComb, Powers and Swenson, Incorporated, Worcester. 1903, c. 437.

McCue and Cahill Amusement Company, Brockton. 1903, c. 437.

McDonald Hospital Inc., The, Brookline. 1903, c. 437.

McDowell Shoe Machinery Company Inc., Lynn. 1903, c. 437.

McGowan Novelty Manufacturing Company, The, Fall River. 1903, c. 437.

McHeffey Express Company, Everett. 1903, c. 437.

McHenry Drug Company, Rockport. 1903, c. 437.

McIndoe-Whitney Company, Winchester. 1903, c. 437.

McIntosh Company, Springfield. Rev. Laws, c. 110.

McKay Typewriter Company, Boston. 1903, c. 437.

McKenzie Engraving Company, Boston. 1903, c. 437.

McKie Lighter Company, Boston. Rev. Laws, c. 110.

McKie Shipbuilding Company, Boston. 1903, c. 437.

McKinnon and McKenzie Company, Boston. Pub. Stat., c. 106.

McKinnon Construction Company, Boston. 1903, c. 437.

McLaughlin & Reilly Co., Boston. 1903, c. 437.

McLean & Cousens Company, Boston. 1903, c. 437.

McLean, Black & Co., Inc., Boston. 1903, c. 437.

McLean-Jones Oil & Supply Co., Boston. 1903, c. 437.

McLellan & Brigham Company, Boston. Pub. Stat., c. 106.

McManus Pharmacy, Inc., Pittsfield. Rev. Laws, c. 110.

McMillan Bros. Co., Fall River. 1903, c. 437.

McMinn & Quigley Steel Company, Boston. 1903, c. 437.

McNally Construction Co., Fall River. 1903, c. 437.

McNeely & Co., Inc., Boston. 1903, c. 437.

McNeil Corporation, Boston. 1903, c. 437.

McNeil Manufacturing Company, Boston. 1903, c. 437.

McQuaid Brothers Company, Clinton. 1903, c. 437.

McVarish Company, The, Boston. 1903, c. 437.

Meader Engineering and Machine Company, Boston. 1903, c. 437.

Meadow Brook Ice Company, Quincy. 1903, c. 437.

Mears Improved Line Company, Gloucester. 1903, c. 437.

Mechanics' Foundry and Machine Co., Fall River. Pub. Stat., c. 106.

Mechanics' Iron Foundry Company, Boston. Pub. Stat., c. 106.

Mechanics' Mills, Fall River. 1868, c. 242.

Medfield and Medway Street Railway Company, The. Pub. Stat., c. 113.

Medfield Electric Light & Power Company, The, Medfield. Pub. Stat., c. 106.

Medfield Water Company, Medfield. 1892, c. 322.

Medford Ice Company, Medford. 1903, c. 437.

Medford Manufacturing Company, The, Medford. Pub. Stat., c. 106.

Medford Trust Company, Medford. 1904, c. 374.

Medford Woolen Manufacturing Company, The, Medford. Rev. Laws, c. 110.

Medical Gazette Publishing Company, The, Boston. 1903, c. 437.

Medlicott-Morgan Company, Springfield. 1903, c. 437.

Medway Electric Light and Power Company, The, Medway. Pub. Stat., c. 106.

Meek Oven Company, The, Newburyport. 1903, c. 437.

Meigs & Co., Incorporated, Springfield. Pub. Stat., c. 106.

Meisel Press Manufacturing Co., Boston. 1903, c. 437.

Mekeel-Severn-Wylie Company, Boston. 1903, c. 437.

Mellish & Byfield Manufacturing Company, The, Boston. 1903, c. 437.

Mellor Manufacturing Company, The, Springfield. 1903, c. 437.

Melrose Free Press Inc., The, Melrose. 1903, c. 437.

Melrose Rubber Company, Boston. 1903, c. 437.

Melville Company, The, Lynn. 1903, c. 437.

Melville Ice Company, Pittsfield. 1903, c. 437.

Melville Lake Ice Company, Pittsfield. 1903, c. 437.

Melville Pharmacy, Incorporated, Pittsfield. 1903, c. 437.

Melvin Bancroft Company, Lowell. 1903, c. 437.

Melzar Smith Company, Boston. 1903, c. 437.

Memorial Press, The, Plymouth. Rev. Laws, c. 110.

Mentor Company, Boston. 1903, c. 437.

Mercantile Fire and Marine Insurance Company, Boston. Chartered 1823. 1882, c. 8.

Mercantile Wharf Corporation, The, Boston. 1826, c. 13. 1897, c. 195.

Merchandise & Laundry Tag Co., Boston. 1903, c. 437.

Merchant Box and Cooperage Company, Gloucester. Pub. Stat., c. 106.

Merchants' and Consumers' Company, Boston. 1903, c. 437.

Merchants and Manufacturers Credit Company, The, Boston. 1903, c. 437.

Merchants Association, Incorporated, Chelsea. 1903, c. 437.

Merchants Cloak & Clothing Company, The, Boston. 1903, c. 437.

Merchants' Co-operative Express Company of Lawrence, Lawrence. Pub. Stat., c. 106.

Merchants Investment Company, Boston. 1903, c. 437.

Merchants Law Exchange, Inc., The, New Bedford. 1903, c. 437.

Merchants' Legal Stamp Company, Boston. 1903, c. 437.

Merchants' Manufacturing Company, Fall River. 1867, c. 81.

Merchants' Steam Lighter Company, Boston. 1870, c. 224.

Merchants Trading Stamp Company, Fall River. 1903, c. 437.

Merchants Trust Company, Lawrence. 1904, c. 374.

Merchants' Warehouse Company, Boston. Pub. Stat., c. 106.

Merchants Wool Scouring Company, Boston. 1903, c. 437.

Mercury Publishing Company, New Bedford. Rev. Laws, c. 110.

Meredith Linen Mills, Boston. 1903, c. 437.

Merg Engineering Company, Boston. 1903, c. 437.

Merrick Lumber Company, Holyoke. Pub. Stat., c. 106.

Merrill Chair & Manufacturing Company, Boston. 1903, c. 437.

Merrimac Advertising Machine Company, Boston. 1903, c. 437.

Merrimac Chemical Company, Boston. Gen. Stat., c. 61.

Merrimack Clothing Company, The, Lowell. Pub. Stat., c. 106.

Merrimac Foundry and Machine Company, Lawrence. 1903, c. 437.

Merrimac Hat Company, Amesbury. 1851, c. 133.

Merrimack Ice Co., The, Haverhill. Pub. Stat., c. 106.

Merrimac Iron Foundry, Lawrence. 1903, c. 437.

Merrimack Manufacturing Company, Lowell. Chartered 1822. 1821, c. 46.

Merrimac Mattress Manufacturing Company, The, Boston. Pub. Stat., c. 106.

Merrimac Paper Company, Lawrence. 1870, c. 224.

Merrimac River Towing Company, Newburyport. Pub. Stat., c. 106.

Merrimack Square Theatre Company, Boston. 1903, c. 437.

Merrimack Utilization Company, Lowell. 1903, c. 437.

Merrimac Witch Hazel Company, Boston. 1903, c. 437.

Merrimack Woolen Company, Dracut. 1903, c. 437.

Merrow Brothers, Inc., Boston. 1903, c. 437.

Merrow Machine Company, Salem. 1903, c. 437.

Merry Mount Granite Company, Quincy. 1870, c. 224.

Messenger Printing and Publishing Company, The, Worcester. 1903, c. 437.

Metal Products Company, Boston. 1903, c. 437.

Metallic Dabber Company, Boston. 1903, c. 437.

Metallic Drawing Roll Company, The, Springfield. Pub. Stat., c. 106.

Metcalf Hospital, Winthrop. 1903, c. 437.

Methuen Company, Boston. Chartered 1822. 1821, c. 59.

Methuen Granite Company, Lawrence. 1903, c. 437.

Methuen Hand Laundry Inc., Methuen. 1903, c. 437.

Methuen Hat Works Incorporated, Methuen. 1903, c. 437.

Metropolitan Air Goods Company, Reading. 1903, c. 437.

Metropolitan Charcoal Company, Dedham. 1903, c. 437.

Metropolitan Coal Company, Boston. Pub. Stat., c. 106.

Metropolitan Furniture Company, Springfield. Pub. Stat., c. 106.

Metropolitan Ice Company, Boston. 1903, c. 437.

Metropolitan Lithograph and Publishing Company, Boston. 1903, c. 437.

Metropolitan Manufacturing Company, Boston. Pub. Stat., c. 106.

Metropolitan Realty Company, Boston. 1903, c. 437.

Metropolitan Steamship Company, The, Boston. Pub. Stat., c. 106.

Metropolitan Storage Warehouse Company, Cambridge. Pub. Stat., c. 106.

Metropolitan Wharf and Storage Company, Boston. Pub. Stat., c. 106.

Metz Company, Waltham. 1903, c. 437.

Mexican Central Railway Company, Limited. 1879, c. 274.

Meyer Store, Incorporated, The, Pittsfield. 1903, c. 437.

Meyer's Baking and Delicatessen Company, Boston. 1903, c. 437.

Mica Varnish & Insulation Company, Watertown. 1903, c. 437.

Michelin Tire Company of Massachusetts, Boston. 1903, c. 437.

Michigan Motor Company, Boston. 1903, c. 437.

Middle Mass. Chemical Company, The, Palmer. 1903, c. 437.

Middleboro Realty Company, Middleborough. 1903, c. 437.

Middlesex & Boston Street Railway Company. 1906, c. 463.

Middlesex Aqueduct Corporation, Arlington. Organized, 1799.

Middlesex Company, Lowell. 1830, c. 9.

Middlesex Co-operative Garden Company, Hudson. 1903, c. 437.

Middlesex Drug Company, Stoneham. 1903, c. 437.

Middlesex Equitable Association, Boston. 1903, c. 437.

Middlesex Grocery Company, Lowell. 1903, c. 437.

Middlesex Highlands Hospital, Boston. 1903, c. 437.

Middlesex Investment Company Inc., Cambridge. 1903, c. 437.

Middlesex Knitting Company, Wakefield. 1903, c. 437.

Middlesex Land Company, Cambridge. 1888, c. 332.

Middlesex Last Company, The, Malden. Pub. Stat., c. 106.

Middlesex Pharmacy, Incorporated, Malden. 1903, c. 437.

Middlesex Safe Deposit and Trust Company, Lowell. 1888, c. 421.

Middleton Electric Light Company, Middleton. Rev. Laws, c. 110.

Milady's Shop, Incorporated, Boston. 1903, c. 437.

Miles Patents Company, Boston. 1903, c. 437.

Milford and Lake Maspenock Trolleymobile Co., Milford. 1903, c. 437.

Milford and Uxbridge Street Railway Company. 1901, c. 379.

Milford, Attleborough and Woonsocket Street Railway Company. 1898, c. 329. 1900, c. 292.

Milford Automobile Machine Company, Milford. 1903, c. 437.

Milford Coal Company, Milford. 1903, c. 437.

Milford Daily News Company, Milford. 1903, c. 437.

Milford Electric Light and Power Company, Milford. 1886, c. 243.

Milford Gas Light Company, Milford. 1854, c. 242.

Milford Iron Foundry, Milford. Rev. Laws, c. 110.

Milford Land and Development Co., Boston. 1903, c. 437.

Milford Lyceum Hall Company, Milford. 1903, c. 437.

Milford Music Hall Company, Milford. 1870, c. 224.

Milford Pink Company, The, Milford. 1903, c. 437.

Milford Printing Company, The, Milford. 1903, c. 437.

Milford Realty Company, Milford. 1903, c. 437.

Milford Rubber Cement Company, Boston. 1903, c. 437.

Milford Shoe Company, Milford. Pub. Stat., c. 106.

Milford Water Company, Milford. 1881, c. 77.

Milk Package Exchange Inc., Boston. 1903, c. 437.

Mill-Brook Farm, Inc., Concord. 1903, c. 437.

Mill River Electric Light Company, Williamsburg. Rev. Laws, c. 110.

Millbury Steel Foundry Company, Millbury. 1903, c. 437.

Millbury Water Company, Millbury. 1893, c. 214.

Millen & Williamson Company, Boston. 1903, c. 437.

Miller & Goldberg Company, Boston. 1903, c. 437.

Miller Brothers, Incorporated, Amesbury. 1903, c. 437.

Miller Wardrobe Company, The, Boston. 1903, c. 437.

Miller Wire Cloth Co., Worcester. 1903, c. 437.

Millers Falls Company, Erving. 1870, c. 224.

Millers Falls Paper Company, Erving. Rev. Laws, c. 110.

Millers River Box Company, Wendell. 1903, c. 437.

Millers River Manufacturing Company, Athol. Gen. Stat., c. 61.

Milliken and Clements, Incorporated, Somerville. 1903, c. 437.

Millis Improvement Company, Boston. 1903, c. 437.

Mills Transfer Company, Beverly. 1903, c. 437.

Mills Woven Cartridge Belt Company, Worcester. 1903, c. 437.

Milne & Chalmers, Inc., Quincy. 1903, c. 437.

Milner Manufacturing Company, Springfield. 1903, c. 437.

Milton Bradley Company, Springfield. Pub. Stat., c. 106.

Milton Building Associates, Milton. 1870, c. 224.

Milton Chemical Co., Cambridge. 1903, c. 437.

Milton Laundry, The, Milton. 1903, c. 437.

Milton Light and Power Company, Milton. Pub. Stat., c. 106.

Milton Manufacturing Company, Boston. 1903, c. 437.

Milvor Pharmacal Company, The, Boston. 1903, c. 437.

Minard's Liniment Manufacturing Company, Boston. Pub. Stat., c. 106.

Miner and Company, Incorporated, Springfield. 1903, c. 437.

Miscoe Spring Water Company, Boston. Pub. Stat., c. 106.

Mitchell & Company, Incorporated, Haverhill. 1903, c. 437.

Mitchell & Sutherland, Incorporated, Boston. 1903, c. 437.

Mitchell Baking Company, Worcester. 1903, c. 437.

Mitchell-Caunt Company, Lynn. 1903, c. 437.

Mitchell Duffey Company, Boston. 1903, c. 437.

Mitchell Lighter Company, Boston. 1903, c. 437.

Mitchell Press, The, Boston. 1903, c. 437.

Mitchell Punctureless Pneumatic Tire Company, Lynn. 1903, c. 437.

Mitchell Sawyer Company, Sterling. Rev. Laws, c. 110.

Mitchell Wing Company, Boston. 1903, c. 437.

Mittineague Paper Company, West Springfield. Pub. Stat., c. 106.

Model Laundering Company, North Adams. 1903, c. 437.

Model Market Co., The, Gloucester. 1903, c. 437.

Model Typewriter Inspection Co., Boston. 1903, c. 437.

Modern Pants Co., Inc., Worcester. 1903, c. 437.

Mo-Hair Laboratories, Inc., Lowell. 1903, c. 437.

Mohawk Dairy Company, Boston. 1903, c. 437.

Mohawk Moccasin Company, Brockton. 1903, c. 437.

Molt Bros. Incorp., Millbury. 1903, c. 437.

Monarch Blacking Company, Lynn. 1903, c. 437.

Monarch Clothing Company, Boston. 1903, c. 437.

Monarch Leather Company of Boston, Mass., Boston. 1903, c. 437.

Monarch Valve & Manufacturing Company, Springfield. 1903, c. 437.

Monatiquot Rubber Works Company, Braintree. 1903, c. 437.

Moning and Berry Company, Plymouth. 1903, c. 437.

Monk's Laundry Company, Cambridge. 1903, c. 437.

Monn Product Company, Worcester. 1903, c. 437.

Monn Product Sales Company, Boston. 1903, c. 437.

Montague City Rod Company, Montague. Pub. Stat., c. 106.

Montague Electric Light & Power Co., Montague. Rev. Laws, c. 110.

Montello Co-operative Association, Brockton. 1903, c. 437.

Montello Heel Company, Brockton. 1903, c. 437.

Montgomery Company, Incorporated, The, Hadley. 1903, c. 437.

Montgomery-Frost Company, Boston. 1903, c. 437.

Montpelier & Barre Light & Power Company, Boston. 1903, c. 437.

Montrose Mfg. Company, Boston. 1903, c. 437.

Monument Laundry Company, Everett. 1903, c. 437.

Monument Mills, Great Barrington. 1850, c. 217.

Moody Bridge Auto Company, Lowell. 1903, c. 437.

Moon Motor Company of Boston, Boston. 1903, c. 437.

Moore & Burgess Webbing Co., Acton. 1903, c. 437.

Moore & Wyman Elevator & Machine Works, Boston. Pub. Stat., c. 106.

Moore Drop Forging Company, Springfield. Pub. Stat., c. 106.

Moore-Smith Company, Boston. Pub. Stat., c. 106.

Moorland Hotel Company, The, Gloucester. 1903, c. 437.

Morandi-Proctor Company, Boston. 1903, c. 437.

Morewood Lake Ice Company, Pittsfield. Pub. Stat., c. 106.

Morgan-Bond Company, Boston. 1903, c. 437.

Morgan Bros. Co., Boston. 1903, c. 437.

Morgan Construction Company, Worcester. Pub. Stat., c. 106.

Morgan Motor Truck Company, Worcester. 1903, c. 437.

Morgan Spring Company, Worcester. 1870, c. 224.

Morrill Leather Company, Boston. Pub. Stat., c. 106.

Morrison Grocery Co., Boston. Rev. Laws, c. 110.

Morrison-Skinner Company, Wakefield. 1903, c. 437.

Morse-Brackett Box Company, Boston. 1903, c. 437.

Morse Brothers Paper Box Company, Boston. Name changed to Morse-Brackett Box Company, q. v.

Morse, McDonald Company, Boston. 1903, c. 437.

Morse-Readio Auto Company, Springfield. 1903, c. 437.

Morse Twist Drill and Machine Company, New Bedford. Gen. Stat., c. 61.

Morss & Whyte Company, The, Boston. 1903, c. 437.

Mortgage and Equity Investment Company of Massachusetts, The, Boston. 1903, c. 437.

Mosely and Maschin Incorporated, Westfield. 1903, c. 437.

Motor Accessories Credit Association of New England, Boston. 1903, c. 437.

Motor Accessories, Inc., Boston. 1903, c. 437.

Motor Cab Co. of Boston, Boston. Name changed to Franklin Motor Cabs, Inc., q. v.

Motor Car Company, Boston. 1903, c. 437.

Motor Car Service Company of Boston, The, Boston. 1903, c. 437.

Motor Monitor Company, Boston. 1903, c. 437.

Motor Sales and Service Company, Salem. 1903, c. 437.

Motor Service Co., Boston. 1903, c. 437.

Motor Specialties Company, Boston. 1903, c. 437.

Motor Supply Company, Lowell. Name changed to Buick Boston Company, q. v.

Motor Supply Shop, Inc., Boston. 1903, c. 437.

Motor Vehicle Company Incorporated, The, Boston. 1903, c. 437.

Mould Shoe Company, The, Boston. 1903, c. 437.

Mt. Carmel Cranberry Company, New Bedford. 1903, c. 437.

Mount Desert Granite Co., Cambridge. 1903, c. 437.

Mount Holyoke Company, Holyoke. 1903, c. 437.

Mount Holyoke Lithia Spring Water Company, Holyoke. Pub. Stat., c. 106.

Mt. Holyoke Tissue Mills, Holyoke. 1903, c. 437.

Mount Hope Finishing Company, Dighton. Pub. Stat., c. 106.

Mount Hope Iron Company, East Bridgewater. 1850, c. 28. 1855, c. 156.

Mount Hope Manufacturing Company, Somerset. 1903, c. 437.

Mount Ida School for Girls, Inc., Newton. 1903, c. 437.

Mt. Pleasant Banding Company, New Bedford. 1903, c. 437.

Mount Pleasant Stable Company, The, Boston. 1903, c. 437.

Mount Toby Orchard Company, The, Springfield. 1903, c. 437.

Mt. Tom Railroad Company, Northampton. 1896, c. 510.

Mount Tom Sulphite Pulp Company, The, Northampton. Pub. Stat., c. 106.

Mountain Mill Paper Company, Lee. 1903, c. 437.

Mountain Purity Spring Company, Boston. 1903, c. 437.

Mountain Spring Water Company of Southampton, Massachusetts. Pub. Stat., c. 110.

Moving Picture Company of Massachusetts, The, Boston. 1903, c. 437.

Mozart Music Company, Boston and Lynn. 1903, c. 437.

Mrs. Lincoln's Baking Powder Company, Boston. Pub. Stat., c. 106.

Muir Brothers Company, Boston. 1903, c. 437.

Muir's Laundry, Inc., Worcester. 1903, c. 437.

Mullins Trowbridge & Company, Inc., Boston. 1903, c. 437.

Munn-Nichols Company, The, Springfield. 1903, c. 437.

Munroe and Arnold-Merritt Express Company, Peabody. 1903, c. 437.

Munroe Felt and Paper Company, Lawrence. 1870, c. 224.

Munroe Press, The, Fall River. 1903, c. 437.

Munson-Whitaker Company, Boston. 1903, c. 437.

Murdock and Geb Company, Franklin. Pub. Stat., c. 106.

Murdock-Shaw Company, Boston. 1903, c. 437.

Murphy Boot and Shoe Company, Natick. Rev. Laws, c. 110.

Murphy Brothers Company, Boston. 1903, c. 437.

Murphy Coal and Wood Company, Peabody. 1903, c. 437.

Murphy Tyler Co., The, Boston. 1903, c. 437.

Murphy-Walker Insurance Agency, Inc., Springfield. 1903, c. 437.

Murray & Tregurtha Company, Boston. Pub. Stat., c. 106.

Murray Brothers Company, Lawrence. Pub. Stat., c. 106.

Murray Company, The, Boston. Pub. Stat., c. 106.

Murray Shoe Co., Lynn. Pub. Stat., c. 106.

Musgrove Knitting Company, Pittsfield. Pub. Stat., c. 106.

Music Publishing Company, Boston. 1903, c. 437.

Musicians Supply Company, Boston. 1903, c. 437.

Mutual Benefit Associates of Massachusetts, Boston. 1903, c. 437.

Mutual Benefit Co-operative Co., Boston. 1903, c. 437.

Mutual Coal Company of Fitchburg, Mass., Fitchburg. 1903, c. 437.

Mutual District Messenger Company of Boston, Boston. Pub. Stat., c. 106.

Mutual Film Corporation of Massachusetts, Boston. 1903, c. 437.

Mutual Finance Co., Incorporated, Boston. 1903, c. 437.

Mutual Medical Service Association, The, Springfield. 1903, c. 437.

Mutual Plumbing and Heating Company, The, Amherst. 1903, c. 437.

Mutual Union Telegraph Company of Massachusetts, The, Boston. 1870, c. 224.

Muzzy-McLaughlin Company, Worcester. 1903, c. 437.

Myrick Cranberry Bog Company, Carver. Pub. Stat., c. 106.

Myrlite Company of America, The, North Adams. 1903, c. 437.

Myron L. Fuller Cranberry Company, Brockton. 1903, c. 437.

Mystic Publishing Company, The, Framingham. 1903, c. 437.

Mystic Rubber Co., Medford. 1903, c. 437.

Mystic Wharf & Storage Company, Boston. Pub. Stat., c. 106.

N. D. Cass Company, The, Athol. 1903, c. 437.

N. D. Dodge & Bliss Co., Newburyport. Pub. Stat., c. 106.

N. F. Gorman Shoe Company, Haverhill. 1903, c. 437.

N. H. Skinner Company, Taunton. Pub. Stat., c. 106.

N. N. Crapo Hardware Company, Boston. 1903, c. 437.

N. R. Reed Company, Taunton. 1903, c. 437.

N. R. Scott & Son, Inc., Worcester. 1903, c. 437.

N. S. Abbott Company, Lawrence. 1903, c. 437.

N. S. Cole & Son Inc., Haverhill. 1903, c. 437.

N. T. Gorham Company, Boston. 1903, c. 437.

N. W. Harris & Company, Incorporated, Boston. 1903, c. 437.

N. W. Rice Company, Boston. Pub. Stat., c. 106.

N. Ward Company, Boston. 1870, c. 224.

N. Z. Graves & Co. Boston Branch, Incorporated, Boston. 1903, c. 437.

Nahant & Lynn Street Railway Company. Rev. Laws, c. 112.

Nahant Land Company, Nahant. 1875, c. 139. 1888, c. 66. 1904, c. 121.

Naivete Supply Company, Beverly. 1903, c. 437.

Nantasket Beach Steamboat Company, Hingham. 1870, c. 224. 1882, c. 83. 1890, c. 7.

Nantucket Railroad Company. 1910, c. 391.

Nantucket Telephone Company, Nantucket. Pub. Stat., c. 106.

Nantucket Union Store, Nantucket. Pub. Stat., c. 106.

Narragansett Mills, Fall River. 1870, c. 224.

Nashawannuck Manufacturing Company, Easthampton. 1850, c. 132.

Nashawena Mills, New Bedford. 1903, c. 437.

Nashua and Acton Railroad. 1907, c. 263. 1909, c. 447.

Nashua and Lowell Railroad Corporation, Lowell. 1836, c. 249. 1881, c. 98.

Nashua Card, Gummed and Coated Paper Company, Boston. 1903, c. 437.

Nashua River Paper Corporation, Boston. 1903, c. 437.

Nashua River Reservoir Company, Fitchburg. 1903, c. 437.

Nashua Specialty Company, Boston. 1903, c. 437.

Nathan D. Dodge Shoe Company, Newburyport. 1903, c. 437.

Nathan Miller & Sons, Ltd., Fall River. 1903, c. 437.

Nathan Robbins Company, Boston. Pub. Stat., c. 106.

Nathan Sawyer and Son, Incorporated, Boston. 1903, c. 437.

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Natick Inter-State Express Company, Natick. 1903, c. 437.

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Natick Underwear Company, Springfield. 1903, c. 437.

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National Associates, Inc., The, Boston. 1903, c. 437.

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National Construction Company, Worcester. 1903, c. 437.

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National Crash Mfg. Co., Boston. 1903, c. 437.

National Credit Company, Boston. 1903, c. 437.

National Dock & Storage Warehouse Company, Boston. 1903, c. 437.

National Druggist Supply Company, Boston. 1903, c. 437.

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National Knitting Company, Inc., Boston. 1903 c. 437.

National Lead Company of Massachusetts, Boston. 1903, c. 437.

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National Self-Winding Clock Co., Boston. 1903, c. 437.

National Separator & Machine Company, Boston. 1903, c. 437.

National Shipping Company, Boston. 1903, c. 437.

National Shoe Company, Boston. 1903, c. 437.

National Shooting Galleries Company, Boston. 1903, c. 437.

National Soap Corporation, Boston. 1903, c. 437.

National Steel and Bronze Corporation, Boston. 1903, c. 437.

National Supply Company, Boston. Pub. Stat., c. 106.

National Tack Co., Inc., Boston. 1903, c. 437.

National Votometer Company, Boston. 1903, c. 437.

National Wadding Manufacturing Company, Worcester. 1903, c. 437.

National Waterproofing Co., Boston. 1903, c. 437.

National Wholesale Millinery Syndicate, Inc., The, Boston. 1903, c. 437.

National Wire Cloth Company, Springfield. 1903, c. 437.

Naturaline Corset Company, Boston. 1903, c. 437.

Naumkeag Clothing Company, The, Holyoke. 1903, c. 437.

Naumkeag Steam Cotton Company, Salem. 1839, c. 113.

Naumkeag Trust Company, Salem. 1904, c. 374.

Nauset Cranberry Co., Orleans. 1903, c. 437.

Navin & Kelly Company, Boston. 1903, c. 437.

Nayasset Club Soda Company, The, Springfield. 1903, c. 437.

Neal Pond Ice Company, Haverhill. 1903, c. 437.

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Neely Medical Company, Cambridge. 1903, c. 437.

Nehemiah Lee Coal Company, Lynn. 1903, c. 437.

Neild Manufacturing Corporation, New Bedford. 1903, c. 437.

Nelson Color Company, Amesbury. 1903, c. 437.

Nemasket Automobile Co., Middleborough. 1903, c. 437.

Nemasket Worsted Mills, Middleborough. 1903, c. 437.

Neponset Coal Company, Milton. 1903, c. 437.

Neponset Color Company, Boston. 1903, c. 437.

Neponset Reservoir Company, East Walpole. 1845, c. 48.

Nevelson Machine Co., Boston. 1903, c. 437.

Nevens-Wallace Train Control Company, Waltham. 1903, c. 437.

Never Clog Salt-Shaker Company, Boston. 1903, c. 437.

Never Shrink Company, Boston. 1903, c. 437.

Nevins Company, The, Boston. Pub. Stat., c. 106.

New Acme Plating Co., Worcester. 1903, c. 437.

New Arlington Co-operative Association, Lawrence. 1903, c. 437.

New Bedford Amusement Company, Boston. 1903, c. 437.

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New Bedford and Onset Street Railway Company. Pub. Stat., c. 113.

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New Bedford Baseball Association, New Bedford. 1903, c. 437.

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New Bedford Cordage Company, New Bedford. 1846, c. 1.

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New Bedford Rubber Company, New Bedford. Pub. Stat., c. 106.

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New Bedford Tow Boat Corporation, New Bedford. Pub. Stat., c. 106.

New Bedford Valve Manufacturing Company, New Bedford. 1903, c. 437.

New Boston Music Hall, Boston. Pub. Stat., c. 106.

New Can Company, The, Boston. Rev. Laws, c. 110.

New Commonwealth Café Incorporated, The, Boston. 1903, c. 437.

New England Advertising Company, Boston. 1903, c. 437.

New England Amusement and Entertainment Co., The, Boston. 1903, c. 437.

New England Amusement Company of Worcester, Worcester. 1903, c. 437.

New England and Savannah Steamship Company, The, Boston. Pub. Stat., c. 106.

New England Annealing & Tool Company, Boston. 1903, c. 437.

New England Apple Associates, Incorporated, Boston. 1903, c. 437.

New England Association, Chelsea. 1903, c. 437.

New England Audit Co., Springfield. 1903, c. 437.

New England Auto Specialties Company, Boston. 1903, c. 437.

New England Automatic Machine Company, Boston. 1903, c. 437.

New England Bakers Supply Co., Boston. 1903, c. 437.

New England Barrel Company, incorporated, Fall River. 1903, c. 437.

New England Baseball Association, Boston. 1903, c. 437.

New England Bedding Company, Boston. Rev. Laws, c. 110.

New England Beef Company, Boston. Pub. Stat., c. 106.

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New England Biscuit Company, Worcester. 1903, c. 437.

New England Blacking Company, Inc., Boston. 1903, c. 437.

New England Building-Finish Company, Chelsea. 1903, c. 437.

New England Candle Company, The, Boston. 1903, c. 437.

New England Car Advertising Company, Boston. 1903, c. 437.

New England Casualty Company, Boston. Reincorporated March 5, 1910. 1907, c. 576.

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New England Coal and Coke Company, Boston. 1903, c. 437.

New England Cold Storage and Warehouse Company, Pittsfield. 1903, c. 437.

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New England Concrete Construction Company, Boston. 1903, c. 437.

New England Contracting Co., Worcester. 1903, c. 437.

New England Converting Company, Boston. 1903, c. 437.

New England Co-operative Motor Company, Wellesley. 1903, c. 437.

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New England Envelope Company, Worcester. 1903, c. 437.

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New England Fruit Company, Boston. 1903, c. 437.

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New England Hardware & Paint Company, The, Boston. 1903, c. 437.

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New England Land Company, Inc., The, Boston. 1903, c. 437.

New England Library Bindery Company, The, Springfield. 1903, c. 437.

New England Live Stock Company, Lynn. 1903, c. 437.

New England Loan Association, Incorporated, Chelsea. 1903, c. 437.

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New England Maple Syrup Company, Boston. 1903, c. 437.

New England Meat Market and Provision Company, Boston. 1903, c. 437.

New England Metal & Machine Company, Boston. 1903, c. 437.

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New England Newspaper Publishing Company, The, Boston. 1903, c. 437.

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New England Oil, Paint & Varnish Co., Everett. 1903, c. 437.

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New England Pant Co., Boston. 1903, c. 437.

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New England Publishing Company, The, Boston. 1870, c. 224.

New England Purity Paper Bottle Company, Northampton. 1903, c. 437.

New England Realty Co. (Incorporated), Boston. 1903, c. 437.

New England Reed Company, Boston. Pub. Stat., c. 106.

New England Registry Bureau, Boston. 1903, c. 437.

New England Reporting Agency, Incorporated, Boston. 1903, c. 437.

New England Resort Bureau, Inc., The, Boston. 1903, c. 437.

New England Road Machinery Company, Boston. 1903, c. 437.

New England Royal Lamp Company, Springfield. 1903, c. 437.

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New England Rubber Shoe Company, Boston. Rev. Laws, c. 110.

New England Smelting & Refining Co., Boston. 1903, c. 437.

New England Steel Roofing Company, Worcester. 1903, c. 437.

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New England Telephone and Telegraph Company, New York.

New England Telephone and Telegraph Company of Massachusetts, The, Boston. Pub. Stat., c. 106.

New England Transfer Advertising Company, Boston. 1903, c. 437.

New England Trust Company, The, Boston. 1869, c. 182.

New England Vending Machine Company, The, Boston. 1903, c. 437.

New England Wholesale Opticians, Inc., Boston. 1903, c. 437.

New Era Spinning Co., Boston. 1903, c. 437.

New Hampshire Amusement Company, Boston. 1903, c. 437.

New Hampshire Dining Parlors, Inc., Boston. 1903, c. 437.

New Home Sewing Machine Company, The, Orange. 1903, c. 437.

New Hotel Company, Boston. 1903, c. 437.

New Ideal Laundry, Inc., Somerville. 1903, c. 437.

New London Northern Railroad Company, New London, Conn. 1860, c. 38. 1869, c. 315.

New Marlboro Association, New Marlborough. 1903, c. 437.

New Mattakessett Creeks, Proprietors of the, Edgartown. 1889, c. 335.

New Premier Theatre Co., Lowell. 1903, c. 437.

New Process Gas and Supply Company, New Bedford. 1903, c. 437.

New Process Twist Drill Company, Taunton. Pub. Stat., c. 106.

New Public Market, Inc., The, Attleborough. 1903, c. 437.

New Richwood Hotel Co., Boston. 1903, c. 437.

New Salem Co-operative Creamery Company, New Salem. Pub. Stat., c. 106.

New Stock Opera Company, The, Boston. 1903, c. 437.

New York and Boston Auto-Bus Company, Chelsea. 1903, c. 437.

New York and Boston Despatch Express Company, Boston. 1870, c. 224.

New York Bargain House, Inc., Boston. 1903, c. 437.

New York, Brockton and Boston Canal and Transportation Company. 1906, c. 532.

New York Importers Tea Company, Clinton. 1903, c. 437.

New York Mattress Company, Boston. 1903, c. 437.

New York, New England Company, The, Holyoke. 1903, c. 437.

New York, New Haven and Hartford Railroad Company, New York. 1872, c. 171.

New York Waste and Supply Co., Boston. 1903, c. 437.

Newark Lunch Company, The, Boston. 1903, c. 437.

Newbury Auto Company, The, Boston. 1903, c. 437.

Newbury Shoe Company, The, Haverhill. 1903, c. 437.

Newburyport Broom Company, Incorporated, Newburyport. 1903, c. 437.

Newburyport Fish Cold Storage Company, Newburyport. 1903, c. 437.

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Newburyport Silver Company, Newburyport. Rev. Laws, c. 110.

Newell and Knowlton, Incorporated, Peabody. Rev. Laws, c. 110.

Newell and Snowling Construction Company, Uxbridge. Pub. Stat., c. 106.

Newell-Putnam Manufacturing Company, Springfield. 1903, c. 437.

Newmarket Manufacturing Company, Boston. 1903, c. 437.

Newport Fisheries, Ice & Cold Storage Company, Gloucester. 1903, c. 437.

Newport Provision Company, Boston. 1903, c. 437.

Newport Transfer Express Company, Boston. 1870, c. 224.

News Publishing Company, Incorporated, Newburyport. 1903, c. 437.

News Publishing Company of Framingham, Framingham. Rev. Laws, c. 110.

Newton and Barnfather Co. Inc., Pittsfield. 1903, c. 437.

Newton and Watertown Gas Light Company, Watertown. 1854, c. 44.

Newton Farms Inc., Boston. 1903, c. 437.

Newton Garage & Automobile Company, Newton. 1903, c. 437.

Newton Graphic Publishing Company, Newton. Pub. Stat., c. 106.

Newton Paper Company, Holyoke. 1870, c. 224.

Newton Real Estate Association of Newton, Newton. 1889, c. 149.

Newton Trust Company, Newton. 1894, c. 152. 1908, c. 163.

Newtonville and Watertown Street Railway Company, Newton. Pub. Stat., c. 113.

Newtonville Trust Company, Newton. 1894, c. 168.

Niagara Laundry Company, Boston. 1903, c. 437.

Nicholas M. Williams Company, Boston. 1903, c. 437.

Nichols and Company, Incorporated, Lowell. 1903, c. 437.

Nichols & Drown Company, Lynn. 1903, c. 437.

Nichols & Stone Company, Gardner. 1903, c. 437.

Nickerson Company, Boston. Pub. Stat., c. 106.

Nickerson Dry Goods Company, The, Leominster. 1903, c. 437.

Nickles Cranberry Company, Inc., The, Carlisle. 1903, c. 437.

Niels A. Dolleris & Son Company, Somerville. 1903, c. 437.

Nielsen Glove Company, Boston. 1903, c. 437.

Nielsen Smoke Separator Company, Boston. 1903, c. 437.

Nightingale & Childs Company, Boston. Rev. Laws, c. 110.

Niles Bement Pond Company of Massachusetts, Boston. 1903, c. 437.

Noble & Cooley Company, Granville. 1903, c. 437.

Noble Cigar Company, Westfield. 1903, c. 437.

Noble, Milne Co., Inc., Pittsfield. 1903, c. 437.

Nobscot Mountain Spring Company, Boston. 1903, c. 437.

Nockege Mills, Fitchburg. Pub. Stat., c. 106.

Noiseless Typewriter Sales Co., Boston. 1903, c. 437.

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Nonantum Coal Company, Newton. Pub. Stat., c. 106.

Nonotuck Silk Company, Northampton. Gen. Stat., c. 61.

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Nonquitt Wharf Company, Dartmouth. Pub. Stat., c. 106.

Noonan's Stable, Incorporated, Cambridge. 1903, c. 437.

Norcross Automobile Company, The, Worcester. 1903, c. 437.

Norcross Brothers Company, The, Worcester. Rev. Laws, c. 110.

Norcross Brownstone Company, East Longmeadow. Pub. Stat., c. 106.

Norcross-Cameron Company, Springfield. 1903, c. 437.

Norcross Properties, Incorporated, The, Worcester. 1903, c. 437.

Norfolk and Bristol Street Railway Company. 1900, c. 381.

Norfolk Blanket Cleansing Company, Boston. Pub. Stat., c. 106.

Norfolk Lumber Company, Stoughton. 1903, c. 437.

Norfolk Oyster Company, Boston. 1903, c. 437.

Norfolk Realty Company, Randolph. 1903, c. 437.

Norfolk School, Westwood. Rev. Laws, c. 125.

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Norfolk Woolen Company, Franklin. Pub. Stat., c. 106.

Norman and Bennett, Incorporated, Boston. 1903, c. 437.

Norris F. Comley Conservatories, Lexington. 1903, c. 437.

Norristown Magnesia and Asbestos Company, Boston. 1903, c. 437.

North Adams Brick Company, North Adams. 1903, c. 437.

North Adams Gas Light Company, North Adams. 1864, c. 57.

North Adams Industrial Company, North Adams. 1903, c. 437.

North Adams Machine Brush Company, North Adams. 1903, c. 437.

North Adams Manufacturing Company, Adams. 1870, c. 224.

North Adams Trust Company, North Adams. 1904, c. 374.

North Adams Wholesale Co., North Adams. 1903, c. 437.

North American Fruit Co., The, Lawrence. 1903, c. 437.

North American Holding Company, Boston. 1903, c. 437.

North American Wine and Spirit Journal, Incorporated, Boston. 1903, c. 437.

North Andover Co-operative Society, The, North Andover. 1903, c. 437.

North Attleborough Chronicle Company, The, North Attleborough. 1903, c. 437.

North Attleborough Gas Light Company, North Attleborough. 1851, c. 133.

North Brookfield Industrial Company, North Brookfield. 1903, c. 437.

North Brookfield Railroad Company, North Brookfield. 1872, c. 53. 1874, c. 372.

North Carolina Mica Co., Boston. Pub. Stat., c. 106.

North Chelmsford Machine and Supply Company, Chelmsford. 1903, c. 437.

North Dighton Co-operative Association, Inc., Dighton. 1903, c. 437.

North Dighton Co-operative Stove Company, Taunton. Pub. Stat., c. 106.

North Egremont Water Company, Egremont. 1912, c. 612.

North End Street Railway Company, Worcester. Pub. Stat., c. 113.

North Main Market Company, Worcester. 1903, c. 437.

North Manufacturing Company, Boston. 1903, c. 437.

North Pond Ice Company, Fall River. Rev. Laws, c. 110.

North Sedgwick Canning Co., The, Melrose. 1903, c. 437.

North Shore Breeze Company, Manchester. 1903, c. 437.

North Shore Dairy Association, Gloucester. 1903, c. 437.

North Shore Ferneries Company, Beverly. 1903, c. 437.

North Shore News Company, Lynn. 1903, c. 437.

North Shore Poultry Company, Inc., Gloucester. 1903, c. 437.

North Shore Red Granite Company, Salem. 1903, c. 437.

North Shore Shoe Company, Marblehead. Pub. Stat., c. 106.

North Shore Transportation Company, Lynn. 1903, c. 437.

North Somerville Coal Company, Somerville and Medford. 1903, c. 437.

North Star Printing Company, Fitchburg. 1903, c. 437.

North St. Beef Co., Ltd., Boston. 1903, c. 437.

North Truro Cold Storage Co., Truro. Pub. Stat., c. 106.

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Northampton Silk Company, The, Northampton. 1903, c. 437.

Northampton Street Railway Company, Northampton. 1865, c. 128. 1873, c. 48.

Northeastern Company, The, Boston. 1903, c. 437.

Northeastern Lunch Company, Longmeadow. 1903, c. 437.

Northern Amusement Company, The, Boston. 1903, c. 437.

Northern Avenue Stores and Dock Corporation, Boston. 1903, c. 437.

Northern Box Company, The, Everett. 1903, c. 437.

Northern Construction Company, Boston. 1903, c. 437.

Northern Fruit Company, The, Boston. 1903, c. 437.

Northern Industrial Chemical Company, Boston. 1903, c. 437.

Northern Waste Company, Lawrence. 1903, c. 437.

Northfield Co-operative Creamery Association, Northfield. Pub. Stat., c. 106.

Northfield Hotel Company, Northfield. Pub. Stat., c. 106.

Northfield Water Company, Northfield. 1898, c. 385.

Northrop Company, Hopedale. Name changed to Hopedale Manufacturing Company, q. v.

Northrup Hotel Company, Wakefield. 1903, c. 437.

Norton and Taunton Street Railway Company, The. Pub. Stat., c. 113.

Norton Company, Worcester. Pub. Stat., c. 106.

Norton Electric Light and Power Company, Norton. Rev. Laws, c. 110.

Norton Grinding Company, Worcester. Pub. Stat., c. 106.

Norton Mills Company, Norton. Pub. Stat., c. 106.

Norton Water Company, Boston. 1910, c. 466.

Norton Water Motor Company, Boston. 1903, c. 437.

Norumbega Launch Company, The, Newton. 1903, c. 437.

Norumbega Park Company, Newton. Rev. Laws, c. 110.

Norwalk Motor Car Company of New England, The, Boston. 1903, c. 437.

Norwich and Worcester Railroad Company, Norwich, Conn. 1836, c. 204.

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Norwood, Canton and Sharon Street Railway Company, The. Pub. Stat., c. 113.

Norwood Engineering Co., Northampton. Pub. Stat., c. 106.

Norwood Gas Company, Norwood. Rev. Laws, c. 110.

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Norwood Press Company, Norwood. Pub. Stat., c. 106.

Noshake Grate and Heating Company, The, Lowell. 1903, c. 437.

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Novelty Amusement Company, Boston. 1903, c. 437.

Novelty Braid Co., Boston. 1903, c. 437.

Novelty Dress Company, Boston. 1903, c. 437.

Novelty Selling Co., The, Boston. 1903, c. 437.

Novelty Silk Shop, Incorporated, Boston. 1903, c. 437.

Novitas Sales Company, Boston. 1903, c. 437.

Nowaste Poultry Supply Company, Needham. 1903, c. 437.

Noyes Bros Inc., Boston. 1903, c. 437.

Noyes Paper Company, The, Haverhill. 1903, c. 437.

Nue Departure Laundry Company, The, Springfield. 1903, c. 437.

Nueces Valley Irrigation Company, Somerville. 1903, c. 437.

Nutile-Shapiro Company, Salem. 1903, c. 437.

Nutter & Barnes Company, Boston. 1903, c. 437.

Nyanza Mills, Boston. 1903, c. 437.

O. A. Kelley Company, Worcester. 1903, c. 437.

O. B. Parks Co., The, Westfield. 1903, c. 437.

O. B. Wetherell and Son Company, The, Fall River. 1903, c. 437.

O. C. White Company, The, Worcester. Pub. Stat., c. 106.

O. D. C. Company, Boston. 1903, c. 437.

O. G. Poor Lumber Company, Swampscott. 1903, c. 437.

O. H. Goodman Co., The, Dana. 1903, c. 437.

O. H. Stevens Manufacturing Company, Marlborough. Pub. Stat., c. 106.

O. J. Oliver Company, Boston. Name changed to Oliver-Hurwitch Co., q. v.

O. K. Shank Company, The, Boston. 1903, c. 437.

O. L. Fern Company, Boston. 1903, c. 437.

O. L. Lorentzen Company, Boston. 1903, c. 437.

O. L. Story Scenic Company, Boston. 1903, c. 437.

O. P. Blomquist Company, The, Boston. 1903, c. 437.

O. S. Cook & Sons Company, Fitchburg. 1903, c. 437.

O. W. Lord Company, Everett. 1903, c. 437.

Oak Bluffs Land and Wharf Company, Edgartown. 1868, c. 60.

Oak Bluffs Street Railway Company. 1901, c. 68. 1906, c. 463, part III.

Oak Hill Associates, Inc., Newton. 1903, c. 437.

Oak Street Garage Incorporated, Lawrence. 1903, c. 437.

Oakes and Dow Company (Incorporated), The, Boston. 1903, c. 437.

Oakes Knitting Mills Co., Boston. 1903, c. 437.

Oakland Mills, Taunton. Pub. Stat., c. 106.

Oaklandvale Farm, Incorporated, Boston. 1903, c. 437.

O'Bannon Corporation, Boston. 1903, c. 437.

O'Brien Brothers Company, Boston. 1903, c. 437.

O'Brien Drug Company, Boston. 1903, c. 437.

Ocean Fish Company, Boston. 1903, c. 437.

Ocean Mills Company, The, Boston. 1903, c. 437.

Ocean Pier Company, Boston. 1903, c. 437.

Ocean Telegraph Company, Boston. 1869, c. 129.

Ocean Terminal Railroad Company, Boston. 1874, c. 372. 1884, c. 183.

Ocean Terminal Railroad Dock and Elevator Company, Boston. 1881, c. 239. 1884, c. 183.

Oceanside Company, The, Gloucester. 1903, c. 437.

O'Connor & Co., Inc., Fitchburg. 1903, c. 437.

Odd Fellows Associates, Inc., Taunton. 1903, c. 437.

Odd Fellows Building Association, Millbury. 1903, c. 437.

Odd Fellows' Hall Association, Boston. 1871, c. 45.

Odd Fellows' Hall Association of Lawrence, Lawrence. 1874, c. 9.

Odd Fellows Hall Association of Malden, Mass., Malden. Rev. Laws, c. 125.

Odd Fellows' Hall Association of South Weymouth, South Weymouth. 1870, c. 224. 1874, c. 375.

O'Donnell Dry Goods Company, Lowell. 1903, c. 437.

Office Appliance Co., The, Boston. 1903, c. 437.

Office, Bank & Library Company, Boston. 1903, c. 437.

Office Specialties De Luxe, Incorporated, Worcester. 1903, c. 437.

Office Specialty Company, Boston. 1903, c. 437.

Official Information Bureau, Incorporated, Wellesley. 1903, c. 437.

Ohio Leather Corporation, The, Boston. 1903, c. 437.

Oksas Express Co., Brockton. 1903, c. 437.

Old Colony Amusement Company, Boston. 1903, c. 437.

Old Colony Box Company, The, Acushnet. 1903, c. 437.

Old Colony Broken Stone and Concrete Company, Quincy. 1903, c. 437.

Old Colony Cranberry Corporation, Yarmouth. Pub. Stat., c. 106.

Old Colony Discount Company, Brockton. 1903, c. 437.

Old Colony Foundry Co., East Bridgewater. Rev. Laws, c. 110.

Old Colony Gas Company, Haverhill. Rev. Laws, c. 110.

Old Colony Insurance Company, Boston. Rev. Laws, c. 118.

Old Colony Manufacturing Corporation, Taunton. 1903, c. 437.

Old Colony Piano Company, Taunton. Pub. Stat., c. 106.

Old Colony Press, Boston. 1903, c. 437.

Old Colony Railroad Company, Boston. Chartered 1862. 1872, c. 143.

Old Colony Rubber Company, Boston. Pub. Stat., c. 106.

Old Colony Theatre, Inc., Plymouth. 1903, c. 437.

Old Colony Trust Company, Boston. 1890, c. 288. 1911, c. 128.

Old Colony Wharf Company, Boston. 1873, c. 244.

Old Corner Book Store Inc., The, Boston. 1903, c. 437.

Old Natick Inn, Incorporated, Boston. 1903, c. 437.

Old South Lunch Incorporated, Boston. 1903, c. 437.

Old South Theatre, Inc., Boston. 1903, c. 437.

Oldham & Ranahan Company, Southbridge. 1903, c. 437.

Oldsmobile Company of Massachusetts, Boston. 1903, c. 437.

Oleic Company, Inc., The, Salem. 1903, c. 437.

Oliver Ames & Sons Corporation, Easton. 1870, c. 224.

Oliver and Howland Company, The, Springfield. Pub. Stat., c. 106.

Oliver Ditson Company, Boston. Pub. Stat., c. 106.

Oliver-Hurwitch Co., Boston. 1903, c. 437.

Oliver Novelty Manufacturing Co., Springfield. 1903, c. 437.

Oliver Whyte Company, Boston. 1903, c. 437.

Olmstead-Quaboag Corset Company, West Brookfield. Rev. Laws, c. 110.

Olmsted and Tuttle Company, Chicopee. Pub. Stat., c. 106.

Olympia Drug Company, Gloucester. 1903, c. 437.

Olympia Hotel Co., Boston. 1903, c. 437.

Olympia Theatres Company, Lynn. 1903, c. 437.

Olympic Amusement Company, Lynn. 1903, c. 437.

Olympic Amusement Operating Company, Lynn. 1903, c. 437.

Olympic Theatre Company, Boston. 1903, c. 437.

Omiros Cigarette Company Incorporated, Lowell. 1903, c. 437.

Oneida Regal Co., Boston. 1903, c. 437.

Onota Chemical Company, The, Pittsfield. 1903, c. 437.

Onset Bay Grove Association, Wareham. 1877, c. 98.

Onset Water Company, Wareham. 1892, c. 334.

Optical Specialties Company, Boston. 1903, c. 437.

Oran McCormick Publishing Company, Boston. 1903, c. 437.

Orange Co-operative Coal Company, Orange. 1903, c. 437.

Orange Hardware Company, Orange. Pub. Stat., c. 106.

Orange Street Market Inc., Chelsea. 1903, c. 437.

Orchard Lumber Company, Springfield. 1903, c. 437.

Orent & Co., Incorporated, Boston. 1903, c. 437.

Orient Importing Co., Ltd., Fall River. 1903, c. 437.

Orient Spray Company, Boston. 1903, c. 437.

Oriental Bed Company of Boston, Boston. 1903, c. 437.

Oriental Garment Company, Boston. 1903, c. 437.

Ormond Art Company, Boston. 1903, c. 437.

Orona Manufacturing Company, Boston. 1903, c. 437.

O'Rourke-Magner Quarrying Company, Salem. 1903, c. 437.

Orpheum Amusement Company, New Bedford. 1903, c. 437.

Orpheum Theatre, Inc., Haverhill. 1903, c. 437.

Orrin Ray, Incorporated, Boston. 1903, c. 437.

Orswell Electric Company, Boston. 1903, c. 437.

Orswell Mills, Fitchburg. Pub. Stat., c. 106.

Orthopedic Shoe Company, Boston. 1903, c. 437.

Osborn Mills, Fall River. 1870, c. 224.

Oscar G. Thomas Company, Taunton. 1903, c. 437.

Oscar T. Gove Company, Incorporated, Haverhill. 1903, c. 437.

Osgood Bradley Car Company, Worcester. 1903, c. 437.

Osgood-Hungerford Co., Boston. 1903, c. 437.

Osterville Ice Company, The, Barnstable. 1903, c. 437.

Ostroff-Sousa Company, The, Lowell. Name changed to P. Sousa & Co. Inc., q. v.

O'Sullivan Brothers Company, Lowell. Pub. Stat., c. 106.

Otho Motor Company, The, Boston. 1903, c. 437.

Otis Allen & Son Company, Lowell. 1903, c. 437.

Otis Brothers Company, Watertown. 1903, c. 437.

Otis Company, Ware. 1840, c. 3. 1908, c. 235.

Otis F. Putnam Company, Danvers. 1903, c. 437.

Ott and Wallin Inc., Boston. 1903, c. 437.

Otto J. Piehler, Inc., Boston. 1903, c. 437.

Otto Sales Co. of N. E., Boston. 1903, c. 437.

Oulton Motor & Manufacturing Company, Boston. 1903, c. 437.

Outlet Fruit Company, The, Lowell. 1903, c. 437.

Overland Interstate Express Company of Clinton, The, Clinton. 1903, c. 437.

Ovington Aviation School of Correspondence, Newton. 1903, c. 437.

Owen Bearse & Son Company, Boston. 1903, c. 437.

Oxford Box and Printing Company, Oxford. 1903, c. 437.

Oxford Chemical Company, Boston. 1903, c. 437.

Oxford Fibre Company, Boston. 1903, c. 437.

Oxford Print, Boston. Pub. Stat., c. 106.

Oxford Rubber Company, Cambridge. 1903, c. 437.

Oxford Water Company, Oxford. 1904, c. 193.

Oxidite Manufacturing Company, Arlington. 1903, c. 437.

P. A. Breglio Company, The, Springfield. 1903, c. 437.

P. & J. Besse Company, Boston. Rev. Laws, c. 110.

P. & L. Provision Co., The, Boston. 1903, c. 437.

P. & P. Sales Co., Inc., The, Boston. 1903, c. 437.

P. B. Elkins Company, The, Boston. 1903, c. 437.

P. B. Sanford Company, The, Boston. 1903, c. 437.

P. Corcoran & Sons, Incorporated, Boston. Pub. Stat., c. 106.

P. Creedon Company, Boston. 1903, c. 437.

P. Derby and Company, Incorporated, Gardner. 1903, c. 437.

P. F. Bonney's Sons, Boston. Pub. Stat., c. 106.

P. F. Shea Incorporated, Springfield. 1903, c. 437.

P. F. Shea Theatres Company, Springfield. 1903, c. 437.

P. F. Wood Boiler Works, Incorporated, New Bedford. 1903, c. 437.

P. G. K. Company Limited, Boston. 1903, c. 437.

P. G. Rice Company, Boston. 1903, c. 437.

P. H. Carpenter Company, The, Southbridge. Pub. Stat., c. 106.

P. H. Jackson and Son Company, Brockton. 1903, c. 437.

P. H. P. Motor Truck Company, The, Westfield. 1903, c. 437.

P. H. Prior Company, Boston. 1903, c. 437.

P. Holdensen Company, Boston. 1903, c. 437.

P. J. Boland Company, North Adams. 1903, c. 437.

P. J. Harney Shoe Company, Lynn. 1903, c. 437.

P. J. Imberger & Son, Incorporated, Boston. 1903, c. 437.

P. J. McElroy Co., Cambridge. 1903, c. 437.

P. J. Reid Corp., Needham. 1903, c. 437.

P. J. Sullivan Company, Boston. 1903, c. 437.

P. P. Caproni and Brother, Incorporated, Boston. 1903, c. 437.

P. P. Emory Manufacturing Company, Springfield. Pub. Stat., c. 106.

P. Pastene & Company, Incorporated, Boston. 1903, c. 437.

P. R. Glass Company, Boston. 1903, c. 437.

P. Rielly & Son Leather Company, Boston. 1903, c. 437.

P. S. Huckins Company, Boston. 1903, c. 437.

P. Sousa & Co. Inc., Lowell. 1903, c. 437.

Pach Bros. Inc., Cambridge. 1903, c. 437.

Pacific Mills, Lawrence. 1850, c. 128.

Packard Carton Company, Brockton. 1903, c. 437.

Page and Shaw, Incorporated, Cambridge. 1903, c. 437.

Page & Symmes Company, Lynn. 1903, c. 437.

Page Manufacturing Company, New Bedford. 1903, c. 437.

Page Paper Box Company, Chicopee. Rev. Laws, c. 110.

Page-Storms Drop Forge Company, Chicopee. Rev. Laws, c. 110.

Page Taxi-cab Co., Haverhill. 1903, c. 437.

Paige Electric Sign Company, Worcester. 1903, c. 437.

Paige Retort and Crucible Company, Taunton. Name changed to Bay State Crucible Co., q. v.

Paine Furniture Company, Boston. Pub. Stat., c. 106.

Pairpoint Corporation, The, New Bedford. Pub. Stat., c. 106.

Palace Amusement Company, Brockton. Name changed to John J. Powers Company, q. v.

Palace Auto Station, Incorporated, The, Worcester. 1903, c. 437.

Palatable Distilled Water Company, Boston. 1903, c. 437.

Paleface Shooting Grounds Corporation, Boston. 1903, c. 437.

Palmer & Parker Company, Boston. 1903, c. 437.

Palmer Coal & Grain Company, Palmer. 1903, c. 437.

Palmer Company, The, Boston. 1903, c. 437.

Palmer Co-operative Association, The, Boston. 1903, c. 437.

Palmer-Densmore Co., Boston. 1903, c. 437.

Palmer Hunter Lumber Company, Boston. 1903, c. 437.

Palmer Manufacturing Company, Middleborough. 1903, c. 437.

Palmer Renting Company, Boston. 1903, c. 437.

Palmer Water Company, Palmer. 1883, c. 171.

Palo Seco Fruit Company, Boston. 1903, c. 437.

Pamott Mines Company, The, Boston. 1903, c. 437.

Panama Canal & Amusement Company, Springfield. 1903, c. 437.

Panther Rubber Manufacturing Company, Stoughton. 1903, c. 437.

Paper Mill Supply Company, Chelsea. 1903, c. 437.

Paragon Manufacturing Company, Boston. 1903, c. 437.

Parahide Mfg. Co., Boston. 1903, c. 437.

Pardee & Young Company, Fall River. 1903, c. 437.

Parfitt-Martin Co., The, Holyoke. 1903, c. 437.

Paris Cloak Company, New Bedford. 1903, c. 437.

Parisian Dry Cleansing Company, The, Lynn. 1903, c. 437.

Park Amusement Co., The, Lawrence. 1903, c. 437.

Park and Pollard Company, The, Boston. 1903, c. 437.

Park Co-operative Society, The, Boston. 1903, c. 437.

Park Hill Orchards, Inc., Easthampton. 1903, c. 437.

Park Theatre Amusement Co., Taunton. 1903, c. 437.

Park Theatre Company, Spencer. 1903, c. 437.

Parker and Lane Company, Winchester. 1903, c. 437.

Parker & Page Company, Boston. 1903, c. 437.

Parker Brothers Iron Company, Boston. 1903, c. 437.

Parker Bryant Company, Incorporated, Brookline. 1903, c. 437.

Parker Company, Incorporated, The, Haverhill. 1903, c. 437.

Parker Drug Company, Andover. 1903, c. 437.

Parker House Corporation, New Bedford. Pub. Stat., c. 106.

Parker Mills, Fall River. Pub. Stat., c. 106.

Parker Sales Company, Boston. 1903, c. 437.

Parker Sparrell Company, Marblehead. 1903, c. 437.

Parker Supply Company, Boston. 1903, c. 437.

Parker Transmission and Appliance Company, Springfield. 1903, c. 437.

Parker Wire Goods Company, Worcester. Pub. Stat., c. 106.

Parker's Store Incorporated, Boston. 1903, c. 437.

Parkhill Manufacturing Company, Fitchburg. 1870, c. 224.

Parks Sausage & Provision Co., Boston. 1903, c. 437.

Parmenter Smelting Company, Boston. 1903, c. 437.

Parsons Machinery Company, Marlborough. 1903, c. 437.

Parsons Manufacturing Company, Boston. Pub. Stat., c. 106.

Parsons Paper Company, Holyoke. 1851, c. 133.

Pastime Amusement Co., Lawrence. 1903, c. 437.

Patent Ladder Company, Worcester. 1903, c. 437.

Patents Development Company, Boston. 1903, c. 437.

Paton Manufacturing Company, Leominster. Pub. Stat., c. 106.

Paton-Perry Company, The, Leominster. 1903, c. 437.

Patriot Publishing Company, Springfield. 1903, c. 437.

Patrons Co-operative Association, Boston. 1903, c. 437.

Patterson Rubber Company, Lowell. 1903, c. 437.

Pattinson Manufacturing Company, Boston. 1903, c. 437.

Paul Automatic Machine Company, Boston. 1903, c. 437.

Paul Revere Raincoat Company, Incorporated, Boston. 1903, c. 437.

Paul Revere Silver Company, Boston. 1903, c. 437.

Paul Revere Trust Company, Boston. 1904, c. 374.

Paul Stucklen Company, Boston. Pub. Stat., c. 106.

Paul Whitin Manufacturing Company, Northbridge. Gen. Stat., c. 61.

Paul's Star Line Express Co., Boston. 1903, c. 437.

Pawtucket Amusement Co., Boston. 1903, c. 437.

Paye and Baker Manufacturing Company, North Attleborough. 1903, c. 437.

Payne Manufacturing Company, Boston. 1903, c. 437.

Payson Mitchell Company, Quincy. 1903, c. 437.

Peabody Leather Company, Peabody. 1903, c. 437.

Peabody Manufacturing Company, Newburyport. Pub. Stat., c. 106.

Peabody Press Company, Peabody. 1903, c. 437.

Peach Pipe Company, Boston. 1903, c. 437.

Péan Medical Company, Worcester. Pub. Stat., c. 106.

Pearl and Bunting Company, Boston. Pub. Stat., c. 106.

Pearl Economy Pad Company, Boston. 1903, c. 437.

Pearl Street Association, The, Worcester. 1870, c. 224.

Pearson & Marsh Incorporated, Boston. 1903, c. 437.

Pearson Engineering Company, Boston. 1903, c. 437.

Peavy Brothers Company, Boston. 1903, c. 437.

Peck-Leach Company, Taunton. Pub. Stat., c. 106.

Peckham-Davis Company, Fall River. 1903, c. 437.

Peerless Comb Company, The, Fitchburg. 1903, c. 437.

Peerless Leather Company, Lynn. 1903, c. 437.

Peerless Machinery Company, The, Boston. 1903, c. 437.

Peerless Motor Car Company of New England, Boston. 1903, c. 437.

Peerless Petticoat Company, Inc., Boston. 1903, c. 437.

Peerless Public Market, Incorporated, Lynn. 1903, c. 437.

Peirson Hardware Company, Pittsfield. Rev. Laws, c. 110.

Pellervo Co-operative Association, Quincy. 1903, c. 437.

Pellissier Engineering Company, The, Springfield. 1903, c. 437.

Pemberton Company, Lawrence. 1860, c. 102.

Pemberton Sales Company, Boston. 1903, c. 437.

Peninsula Family Laundry, Incorporated, Boston. 1903, c. 437.

Penn Metal Company, Boston. 1903, c. 437.

Pennell, Gibbs and Quiring Company, Boston. 1903, c. 437.

Pennsylvania Refiners Association, Incorporated, Boston. 1903, c. 437.

Pennsylvania Tile & Construction Company, Boston. 1903, c. 437.

Penny Dreamland Amusement Company, The, Boston. 1903, c. 437.

Pentucket Narrow Fabric Mills, Lowell. 1903, c. 437.

Pentucket Shoe Trimming Company, Haverhill. 1903, c. 437.

People's Amusement Company, Boston. 1903, c. 437.

People's Cash Shoe Store, Waltham. 1903, c. 437.

Peoples Clothing Store of Wakefield, Inc., Wakefield. 1903, c. 437.

Peoples Coal Company of Worcester, The, Worcester. 1903, c. 437.

Peoples' Co-operative Association of Somerville, Somerville. 1903, c. 437.

Peoples Co-operative Grocery Company, The Worcester. 1903, c. 437.

Peoples Drug Store Co., Boston. 1903, c. 437.

Peoples Express, Inc., Newburyport. 1903, c. 437.

People's Five, Ten and Twenty-five Cent Store, Inc., The, Orange. 1903, c. 437.

People's Furniture Company, Fitchburg. Pub. Stat., c. 106.

Peoples Furniture Company of Framingham, Framingham. 1903, c. 437.

People's House Furnishing Co., The, Haverhill. Pub. Stat., c. 106.

People's Ice Company, The, Andover. 1903, c. 437.

Peoples Loan Association, Worcester. 1903, c. 437.

Peoples Theatre Inc., Boston. 1903, c. 437.

People's Trading Company, The, Worcester. 1903, c. 437.

Pepperell Card and Paper Company, The, Pepperell. Pub. Stat., c. 106.

Pepperell Spring Water Company, Pepperell. Pub. Stat., c. 106.

Percy Heilner and Son Incorporated of Massachusetts, Boston. 1903, c. 437.

Perfect Sealing Jar & Bottle Company, Boston. 1903, c. 437.

Perfected Mantle Company, Springfield. 1903, c. 437.

Perfection Dustless Compound Company, The, Fitchburg. 1903, c. 437.

Perfection Grate Company, Springfield. 1903, c. 437.

Perfection Laundry Corporation, New Bedford. 1903, c. 437.

Perfection Wet Wash Laundry Co., Brookline. 1903, c. 437.

Perkins and Company, Incorporated, Boston. 1903, c. 437.

Perkins Appliance Company, Springfield. 1903, c. 437.

Perkins Stephenson Company, Malden. 1903, c. 437.

Perkins Wood Working Company, Boston. Pub. Stat., c. 106.

Perlmuter Brothers Company, Inc., Boston. 1903, c. 437.

Permanent Letter Soap Corporation, Boston. 1903, c. 437.

Pero Foundry Company, Worcester. 1903, c. 437.

Perry & Ayers (Incorporated), Boston. 1903, c. 437.

Perry Auto Company, Taunton. 1903, c. 437.

Perry, Buxton, Doane Company, The, Boston. 1903, c. 437.

Perry, Malcolm Co., Haverhill. 1903, c. 437.

Perry Mason Company, Boston. Pub. Stat., c. 106.

Perry Yarn Mills, Webster. 1903, c. 437.

Persian Rug Loft Incorporated, Boston. 1903, c. 437.

Persons Manufacturing Company, The, Worcester. Pub. Stat., c. 106.

Pessewamett Corporation, Stow. 1903, c. 437.

Peter Cooper's Glue Factory of Massachusetts, Boston. 1903, c. 437.

Peter F. Connolly Co., Boston. 1903, c. 437.

Peter F. Tague Company, Boston. 1903, c. 437.

Peter Gray & Sons Incorporated, Boston. 1903, c. 437.

Peter Von Luck, Inc., Boston. 1903, c. 437.

Peter Wood Dyeing Company, The, Worcester. Pub. Stat., c. 106.

Peters Manufacturing Company, Boston. 1903, c. 437.

Peterson Grain & Coal Company, The, Great Barrington. 1903, c. 437.

Petri and Jones Company, Incorporated, Boston. 1903, c. 437.

Pettingell Machine Company, The, Boston. 1903, c. 437.

Pevey Foundry Company, Inc., Lowell. 1903, c. 437.

Pex Chemical Company, Fall River. 1903, c. 437.

Pfister & Vogel Company, Boston. 1903, c. 437.

Phelps & Bradley Company, Boston. 1903, c. 437.

Phelps Bros. Co., Boston. 1903, c. 437.

Phelps Paper Company, Holyoke. 1903, c. 437.

Phelps Publishing Company, Holyoke. 1870, c. 224.

Phenix Plate Company, The, Worcester. Pub. Stat., c. 106.

Philip Holland, Inc., Lawrence. 1903, c. 437.

Philip Slater Company, Boston. 1903, c. 437.

Phillips and Hodgdon Incorporated, Chelsea. 1903, c. 437.

Phillips Company, The, Boston. 1903, c. 437.

Phillips Heater Mfg. Co., Boston. 1903, c. 437.

Phillips Music Company, Boston. 1903, c. 437.

Phillipsdale Paper Mill Company, The, Walpole. 1903, c. 437.

Phinney-Walker Keyless Clock Company, Boston. 1903, c. 437.

Phœnix Coffee Mills, Boston. 1903, c. 437.

Phœnix Hall Association, Fairhaven. Organized, 1853.

Phoenix Lunch Company, Springfield. 1903, c. 437.

Phoenix Machine Company, The, Fairhaven. 1903, c. 437.

Phœnix Securities Company, Springfield. 1903, c. 437.

Photo-Machine Company, Boston. 1903, c. 437.

Physicians' Protective Association, (Inc.), Boston. 1903, c. 437.

Picardie Woven Fabric Company, Boston. Name changed to Picardie Woven Fabrics Company, q. v.

Picardie Woven Fabrics Company, Boston. 1903, c. 437.

Pickard Bros. Motor Car Company, Brockton. 1903, c. 437.

Pickett Plastic Plug Company, Whitman. 1903, c. 437.

Pico Cranberry Company, Boston. 1903, c. 437.

Picture Shop Inc., The, Boston. 1903, c. 437.

Piedmont Company, The, Boston. 1903, c. 437.

Pierce & Barnes Co., Boston. 1903, c. 437.

Pierce & Chesworth, Inc., Gardner. 1903, c. 437.

Pierce & Rice Oil Company, The, Worcester. Name changed to Eastern Supply Co., q. v.

Pierce Brothers Limited, New Bedford. 1903, c. 437.

Pierce Furniture Company, Leominster. 1903, c. 437.

Pierce Hardware Company, The, Taunton. Pub. Stat., c. 106.

Pierce Labeling Machine Company, Worcester. 1903, c. 437.

Pierce Manufacturing Corporation, New Bedford. Pub. Stat., c. 106.

Pierson Pharmacy Company, The, Leominster. 1903, c. 437.

Pigeon Cove Co-operative Association, The, Rockport. Pub. Stat., c. 106.

Pigeon Hill Granite Company, Rockport. 1870, c. 224.

Pike Shoe Company, Marlborough. 1903, c. 437.

Pike Tobacco Company, The, Lynn. 1903, c. 437.

Pilgrim Candy Shop Inc., Boston. 1903, c. 437.

Pilgrim Fathers Hall Association, Lawrence. Pub. Stat., c. 106. 1889, c. 362.

Pilgrim Fruit Co., The, Melrose. 1903, c. 437.

Pilgrim Garage & Auto Company, Boston. 1903, c. 437.

Pilgrim Laundry Company, Boston. 1903, c. 437.

Pilgrim Mills, Fall River. 1903, c. 437.

Pilgrim Shoe & Rubber Company, Boston. 1903, c. 437.

Pilgrim Theater Company, Boston. 1903, c. 437.

Pine-Croft Greenhouses Incorporated, The, North Brookfield. 1903, c. 437.

Pine Croft Orchard Company, Boston. 1903, c. 437.

Pine Grove Floral Corporation, Lynn. 1903, c. 437.

Piney Point Duck Farm, Incorporated, Boston. 1903, c. 437.

Pinkerton Construction Company of Massachusetts, Webster. 1903, c. 437.

Pinkham & Smith Company, Boston. 1903, c. 437.

Pinkham Press, Boston. 1903, c. 437.

Piper Manufacturing Company, The, Boston. 1903, c. 437.

Pitman & Brown Co., Salem. 1903, c. 437.

Pitt Soap Company, Salem. 1903, c. 437.

Pittsburgh Plate Glass Company of Massachusetts, Boston. 1903, c. 437.

Pittsburg Water Heater Company of Massachusetts, Boston. 1903, c. 437.

Pittsfield and North Adams Railroad Corporation, Boston. 1842, c. 69. 1869, c. 407.

Pittsfield Auto Garage Company, Pittsfield. 1903, c. 437.

Pittsfield Baseball and Athletic Association, Inc., Pittsfield. 1903, c. 437.

Pittsfield Baseball Club, Pittsfield. 1903, c. 437.

Pittsfield Coal Gas Company, Pittsfield. 1853, c. 21.

Pittsfield Co-operative Coal Company, Pittsfield. 1903, c. 437.

Pittsfield Electric Company, Pittsfield. Pub. Stat., c. 106.

Pittsfield Journal Company, Pittsfield. Pub. Stat., c. 106.

Pittsfield Lime Company, Richmond. 1903, c. 437.

Pittsfield Spark Coil Company, Dalton. Rev. Laws, c. 110.

Pittsfield Theater Company, Pittsfield. 1903, c. 437.

Pittsford Electric Light and Power Company, The, Lawrence. Rev. Laws, c. 110.

Plakias Lunch Company Inc., Boston. 1903, c. 437.

Planet Company, The, Westfield. 1903, c. 437.

Playground Apparatus Manufacturing Company, Templeton. 1903, c. 437.

Plaza Drug Company, Boston. 1903, c. 437.

Plotner Can Company (Incorporated), Boston. 1903, c. 437.

Plummer & Jennings Grain Co., New Bedford. Pub. Stat., c. 106.

Plummer Electric Co., Boston. 1903, c. 437.

Plunger Elevator Company, Worcester. Pub. Stat., c. 106.

Plunkett Woolen Company, Hinsdale. Organized, 1861.

Plymouth and Boston Express Company, The, Plymouth. 1903, c. 437.

Plymouth and Sandwich Street Railway Company. 1898, c. 309.

Plymouth Auto Company, Plymouth. 1903, c. 437.

Plymouth Contractors Supply Company, Inc., Plymouth. 1903, c. 437.

Plymouth Co-operative Association, Plymouth. 1903, c. 437.

Plymouth Cordage Company, Plymouth. 1824, c. 21.

Plymouth County Cranberry Company, Middleborough. 1903, c. 437.

Plymouth County Trust Company, Brockton. 1892, c. 398. 1908, c. 163.

Plymouth Creamery Company, Boston. 1903, c. 437.

Plymouth Electric Light Company, Plymouth. Pub. Stat., c. 106.

Plymouth Garage & Machine Shop Co., Plymouth. 1903, c. 437.

Plymouth Gas Light Company, Plymouth. 1853, c. 128.

Plymouth Hardware Co., Plymouth. 1903, c. 437.

Plymouth Hospital and Train Nurse School, Boston. 1903, c. 437.

Plymouth Manufacturing Company, The, Brockton. 1903, c. 437.

Plymouth Mills, Plymouth. 1846, c. 176.

Plymouth Public Market, Inc., Plymouth. 1903, c. 437.

Plymouth Rock Candy Co., Abington. 1903, c. 437.

Plymouth Rubber Company, Boston. Pub. Stat., c. 106.

Plymouth Seam Face Granite Company, Boston. 1903, c. 437.

Plymouth Theatre Company, Plymouth. 1903, c. 437.

Plympton Manufacturing Company, Boston. 1903, c. 437.

Pneumatic Cushion Sole Shoe Company, Boston. 1903, c. 437.

Pneuvac Company, Boston. 1903, c. 437.

Pocasset Manufacturing Company, The, Fall River. Chartered 1822. 1821, c. 61.

Pocock and Wolfram Company, Boston. 1903, c. 437.

Poe Undertaking Service Inc., Boston. 1903, c. 437.

Pofcher Clothing Company, The, Boston. 1903, c. 437.

Point Breeze Company, Webster. 1903, c. 437.

Point Shirley Street Railway Company, Winthrop. 1906, c. 463. 1912, c. 183.

Poland Leather Company, Boston. 1903, c. 437.

Polar Mining and Dredging Company, Boston. 1903, c. 437.

Policy-Holders' Adjustment Company, Boston. 1903, c. 437.

Polish Agricultural Association, Inc., Hadley. 1903, c. 437.

Polish Co-operative Company of North Abington, The, Abington. 1903, c. 437.

Polish Department Corporation, Lynn. 1903, c. 437.

Polish Industrial Association, Boston. 1903, c. 437.

Polish Supply Company, Haverhill. 1903, c. 437.

Polish White Eagle Association, The, Lawrence. 1903, c. 437.

Pomeroy Company, Boston. 1903, c. 437.

Pomona Farms Company, Franklin. 1903, c. 437.

Ponikin Mills, Fitchburg. Pub. Stat., c. 106.

Pontoosuc Woolen Manufacturing Company, Pittsfield. Chartered, 1826. 1825, c. 115. 1910, c. 353.

Poole Silver Company, Taunton. Pub. Stat., c. 106.

Pope & Cottle Co., Chelsea. 1903, c. 437.

Pope-Hartford Company of Boston. 1903, c. 437.

Pope Lumber Co., Boston. 1903, c. 437.

Pope Manufacturing Company, The, Boston. 1903, c. 437.

Pope Rand Company, Brockton. 1903, c. 437.

Porceco Manufacturing Company, Springfield. 1903, c. 437.

Port Norris Fruit Co., Boston. 1903, c. 437.

Port of Boston Docks and Warehouse Company, Boston. 1903, c. 437.

Port Tampa Phosphate Company, Boston. 1903, c. 437.

Portable Door Check Company, Boston. 1903, c. 437.

Porter & Co., Inc., Boston. 1903, c. 437.

Porter Screen Company, Boston. 1903, c. 437.

Portuguese, American Grocery and Provision Company, The, New Bedford. 1903, c. 437.

Portuguese American Press Company, Fall River. 1903, c. 437.

Portuguese Grocery Company, Lowell. 1903, c. 437.

Portuguese National Wholesale Grocery Company, Fall River. 1903, c. 437.

Post Office Pharmacy, Inc., Salem. Rev. Laws, c. 110.

Post Publishing Company, Boston. 1870, c. 224.

Postal Telegraph Cable Co. of Massachusetts, Boston. Pub. Stat., c. 106.

Potomska Mills Corporation, New Bedford. 1870, c. 224.

Potter Confectionery Company, Cambridge. 1903, c. 437.

Potter Knitting Company, Springfield. 1903, c. 437.

Potter Press, The, Boston. 1903, c. 437.

Potter Welding and Brazing Co., Boston. 1903, c. 437.

Potter's Stables, Incorporated, Watertown. Pub. Stat., c. 106.

Powdrell Manufacturing Company, Boston. 1903, c. 437.

Powell Machine Company, The, Fitchburg. 1903, c. 437.

Power Equipment Company, Boston. 1903, c. 437.

Power Heating and Ventilating Company, Boston. 1903, c. 437.

Power Numbering Machine Company, Boston. 1903, c. 437.

Power Truck Sales Company, Worcester. 1903, c. 437.

Powers & Woodhead Inc., Boston. 1903, c. 437.

Practical Politics, Inc., Boston. 1903, c. 437.

Practical Vacuum Cleaner Company, The, Taunton. 1903, c. 437.

Pratt and Forrest Company, Lowell. 1903, c. 437.

Pratt Cereal Company, The, Boston. 1903, c. 437.

Pratt Drop Forge & Tool Company, Shelburne. 1903, c. 437.

Pratt Shoe Company, The, Natick. 1903, c. 437.

Premier Motor Car Company of New England, Boston. 1903, c. 437.

Premier Theatre Company, Newburyport. 1903, c. 437.

Prentice Brothers Company, Worcester. Pub. Stat., c. 106.

Presbrey-Field Company, Taunton. 1903, c. 437.

Presbrey Stove Lining Company, Taunton. Gen. Stat., c. 61.

Prescott Power Co., Haverhill. 1903, c. 437.

Press Clipping Bureau, The, Boston. Pub. Stat., c. 106.

Preston Auto Improvement Company, Boston. 1903, c. 437.

Preston B. Keith Shoe Company, Brockton. Pub. Stat., c. 106.

Prevost Realty Company, New Bedford. 1903, c. 437.

Prew Coal Company, Chicopee. 1903, c. 437.

Prexite Comb Company, North Adams. 1903, c. 437.

Priest & Company Inc., Watertown. 1903, c. 437.

Priest & Smith Company, Boston. 1903, c. 437.

Priggen-Johnson Company, Boston. 1903, c. 437.

Prince Hartigan Co., Lynn. 1903, c. 437.

Prince Medicine Company, The, Cambridge. 1903, c. 437.

Princeton Electric Co., Princeton. Rev. Laws, c. 110.

Prior's Express Inc., Lynn. 1903, c. 437.

Priscilla Mills Company, Worcester. 1903, c. 437.

Priscilla Publishing Co., The, Boston. 1903, c. 437.

Procter Brothers Company, The, Gloucester. Rev. Laws, c. 110.

Proctor Automobile Company, Boston. 1903, c. 437.

Proctor Bros. Grain Co., Cambridge. 1903, c. 437.

Produce Dealers Supply Company, Boston. 1903, c. 437.

Producers and Consumers Milk Company, The, Worcester. 1903, c. 437.

Proffitt-Larchar Advertising Corporation, The, Boston. 1903, c. 437.

Progress Manufacturing Company, Boston. 1903, c. 437.

Progress Rubber Company, Malden. 1903, c. 437.

Progressive Co-operative Association, Boston. 1903, c. 437.

Progressive Industrial Aid Association, Springfield. 1903, c. 437.

Progressive Publishing Company, Hyde Park. 1903, c. 437.

Prospect Auto Company, Cambridge. 1903, c. 437.

Protective Loan Company, The, Worcester. 1903, c. 437.

Protective Union Company, The, Worcester. Pub. Stat., c. 106.

Protector Last Reinforcing Co., Brockton. 1903, c. 437.

Providence and Fall River Street Railway Company. Pub. Stat., c. 113.

Providence and Worcester Railroad Company, Providence, R. I. 1844, c. 89.

Providence Ice Cream Company, Boston. 1903, c. 437.

Providence Scale and Supply Co., Boston. 1903, c. 437.

Providence Scenic Theatre Company, Boston. 1903, c. 437.

Providence Telephone Company of Massachusetts, Boston. Pub. Stat., c. 106.

Providence, Webster and Springfield Railroad Company, Webster. Organized March 23, 1882. Pub. Stat., c. 112.

Provident Investment Company, Boston. 1903, c. 437.

Provident Realty Company, Boston. 1903, c. 437.

Provincetown Cold Storage Co., Provincetown. Pub. Stat., c. 106.

Prudential Sales Company, Boston. 1903, c. 437.

Prudential Securities Company, Worcester. 1903, c. 437.

Public Coal Company, Worcester. Rev. Laws, c. 110.

Publishers Binding and Mailing Co., Boston. 1903, c. 437.

Publishers Printing Corpn., Boston. 1903, c. 437.

Puget Sound Traction Light & Power Company, Boston. 1903, c. 437.

Pulito Company, Boston. 1903, c. 437.

Pullen and Guthro Company, Boston. 1903, c. 437.

Pulpwood Corporation, Boston. 1903, c. 437.

Pulsifer Chemical Company, Boston. 1903, c. 437.

Pulsifer Kingston Company, Boston. 1903, c. 437.

Punctureless Tire Co. of Massachusetts, The, Boston. 1903, c. 437.

Purdy Shoe Company, The, Lynn. 1903, c. 437.

Pure Food Package Company, Boston. 1903, c. 437.

Pure Ice Company, Worcester. 1903, c. 437.

Puritan Cafeteria Company, Boston. 1903, c. 437.

Puritan Cement Stone Co., Natick. 1903, c. 437.

Puritan Chemical Company, Boston. 1903, c. 437.

Puritan Comb Company, Leominster. 1903, c. 437.

Puritan Company, Boston. 1903, c. 437.

Puritan Electric Company, Boston. 1903, c. 437.

Puritan Fire Insurance Company, Boston. 1907, c. 576.

Puritan Fish Freezing Co., Provincetown. 1903, c. 437.

Puritan Laundry Company, New Bedford. 1903, c. 437.

Puritan Lunch Company, Fall River. 1903, c. 437.

Puritan Mailing Machine Company, Boston. 1903, c. 437.

Puritan Manufacturing Company, Boston. Pub. Stat., c. 106.

Puritan Mills, Fall River. 1903, c. 437.

Puritan Motor Supply Company, Boston. 1903, c. 437.

Puritan Parlor Frame Company, Boston. 1903, c. 437.

Puritan Preserving Company, Boston. 1903, c. 437.

Puritan Silverware Company, Boston. 1903, c. 437.

Puritan Telephone Company, Boston. Pub. Stat., c. 106.

Puritan Trust Company, Boston. 1892, c. 394. 1893, c. 267, 1894, c. 115.

Purity Confectionery Company, Boston. 1903, c. 437.

Purity Distilling Company, Boston. 1903, c. 437.

Putnam & Son Company, Lowell. Rev. Laws, c. 110.

Putnam & Thurston Company, Worcester. 1903, c. 437.

Putnam Machine Company, Fitchburg. 1851, c. 133.

Putnam-Morrill Company, The, Boston. 1903, c. 437.

Pyrene Company of New England, Boston. 1903, c. 437.

Pyro-Febrin Company, The, Northampton. Pub. Stat., c. 106.

Pyro-Pin Manufacturing Company, The, Fitchburg. 1903, c. 437.

Q. A. Towns Extracting Company, Lynn. 1903, c. 437.

Q-P Signal Company, The, Needham. 1903, c. 437.

Quabbin Aqueduct Company, Enfield. Rev. Laws, c. 110.

Quaboag Leather Company, Monson. 1903, c. 437.

Quaboag Manufacturing Company, Brookfield. Pub. Stat., c. 106.

Quaker Laundry Company, Cambridge. 1903, c. 437.

Quality Shop, Inc., Winthrop. 1903, c. 437.

Queen Bee Confectionery Company, Boston. 1903, c. 437.

Queen Hairpin Co. (Inc.), Leominster. 1903, c. 437.

Queen Manufacturing Company, Inc., Boston. 1903, c. 437.

Queensboro-Boston Corporation, Boston. 1903, c. 437.

Queensbury Mills, Worcester. 1903, c. 437.

Quigley Furnace and Foundry Company, Springfield. 1903, c. 437.

Quincy Beef Company, Quincy. Pub. Stat., c. 106.

Quincy Column Turning Co., Quincy. 1903, c. 437.

Quincy Electric Light and Power Company, The, Quincy. Pub. Stat., c. 106.

Quincy Market Cold Storage and Warehouse Company, Boston. 1870, c. 224.

Quincy New System Wet Wash Co., Quincy. 1903, c. 437.

Quinn Brothers, Incorporated, Boston. 1903, c. 437.

Quinn Lunch Company, The, Pittsfield. 1903, c. 437.

Quinsig Ice Company, Worcester. 1903, c. 437.

Quinsigamond Consolidated Company, The, Worcester. 1903, c. 437.

Quinsigamond Lake Steamboat Company, The, Worcester. Pub. Stat., c. 106.

Quinsigamond Park Company, Worcester. Pub. Stat., c. 106.

Quinsigamond Pressed Steel Company, Worcester. 1903, c. 437.

Quirk-Baker Tea Company, Springfield. 1903, c. 437.

Quissett Mill, New Bedford. 1903, c. 437.

R. A. Bergesson Company, Boston. 1903, c. 437.

R. A. Day Company, Lawrence. Pub. Stat., c. 106.

R. A. McWhirr Company, The, Fall River. Pub. Stat., c. 106.

R. A. Tuttle Company, Boston. 1903, c. 437.

R and G Shoe Company, Lynn. 1903, c. 437.

R. Ardolino & Company Incorporated, Boston. 1903, c. 437.

R. B. Currier Company, Springfield. 1903, c. 437.

R. B. Mason Company, Incorporated, Boston. 1903, c. 437.

R. B. McKim Company Incorporated, Boston. 1903, c. 437.

R. Baillie Company, The, Fall River. 1903, c. 437.

R. C. Goudey Company, Boston. 1903, c. 437.

R. C. Richardson Company, Boston. 1903, c. 437.

R. D. Lidstone Company, Inc., Boston. 1903, c. 437.

R. E. McDonald Company, Boston. 1903, c. 437.

R. F. Dodge Company, Beverly. 1903, c. 437.

R. F. Hawkins Iron Works, The, Springfield. 1903, c. 437.

R. F. Murphy Company, Lowell. 1903, c. 437.

R. Guastavino Company, Boston. Pub. Stat., c. 106.

R. H. Hirshfield Co., Boston. 1903, c. 437.

R. H. Kershaw Company, Haverhill. 1903, c. 437.

R. H. Long Machinery Company, Framingham. 1903, c. 437.

R. H. Lovering Company, Boston. 1903, c. 437.

R. H. Messer Company, Lynn. 1903, c. 437.

R. H. Newell Company, Uxbridge. 1903, c. 437.

R. H. Smith Manufacturing Company, The, Springfield. 1903, c. 437.

R. H. White Company, Boston. Pub. Stat., c. 106.

R. Holman Company, Chelsea. 1903, c. 437.

R. J. Ederer Netting Company, Boston. 1903, c. 437.

R. J. Healey Shoe Company, Worcester. Rev. Laws, c. 110.

R. J. Rodday Co., Boston. 1903, c. 437.

R. J. Todd Company, Boston. Rev. Laws, c. 110.

R. L. Cleveland Company, Danvers. 1903, c. 437.

R. M. Bucknam & Co., Incorporated, Boston. 1903, c. 437.

R. M. Kelley Company, Boston. 1903, c. 437.

R. Minton Company, Boston. 1903, c. 437.

R. R. Higgins Company, Boston. 1903, c. 437.

R. S. Bauer Company, The, Lynn. 1903, c. 437.

R. S. Reed Company, Fall River. Pub. Stat., c. 106.

R. Smart Shoe Company, Lynn. 1903, c. 437.

R. T. Sullivan Co., Wellesley. Pub. Stat., c. 106.

R. W. Armstrong Co., The, Boston. 1903, c. 437.

R. W. Rice Coal Company, The, Springfield. 1903, c. 437.

Rafter Two-Color Roller Company, The, Boston. 1903, c. 437.

Railroad Wharf and Storage Company, Boston. Pub. Stat., c. 106.

Railway Appliances Corporation, Boston. 1903, c. 437.

Rainbow Fuel Company, Tisbury. 1903, c. 437.

Rainbow Importing Company, Boston. 1903, c. 437.

Raivaaja Publishing Company, Fitchburg. 1903, c. 437.

Ralph A. Day Company, Salem. Rev. Laws, c. 110.

Rambler Motor Car Co. Inc., Haverhill. 1903, c. 437.

Ramsdell and Littlefield Incorporated, Boston. 1903, c. 437.

Rand Adjustable Index Company, Boston. 1903, c. 437.

Rand Paint Company, The, Boston. 1903, c. 437.

Randall-Faichney Company, The, Boston. Pub. Stat., c. 106.

Randolph Bottling Company (Inc.), Randolph. 1903, c. 437.

Ranelegh Hotel Co., Boston. 1903, c. 437.

Ranlett Grocery Company, The, Lowell. Pub. Stat., c. 106.

Rapid Transit Transportation Company, Boston. 1903, c. 437.

Rapp-Huckins Company, Boston. 1903, c. 437.

Ravenel Company, The, Worcester. 1903, c. 437.

Ravine House Company (Inc.), The, Boston. 1903, c. 437.

Rawles-Cobb Company, Boston. 1903, c. 437.

Ray Detective Agency and Merchants Secret Service Incorporated, Boston. 1903, c. 437.

Ray Detective Agency, Incorporated, Boston. Name changed to Ray Detective Agency and Merchants Secret Service Incorporated, q. v.

Ray-Shiner Manufacturing Company, The, Franklin. 1903, c. 437.

Raymond Engineering Company, Boston. 1903, c. 437.

Raymond Shoe Co., Haverhill. 1903, c. 437.

Raymond Skate Mfg. Co., Boston. 1903, c. 437.

Rayolite Company, Boston. 1903, c. 437.

Reading Co-operative Association, Reading. Pub. Stat., c. 106.

Reading Custom Laundry, Incorporated, Reading. 1903, c. 437.

Reading Lyceum Hall Association, Reading. 1854, c. 360.

Reading Masonic Temple (Corporation), Reading. Pub. Stat., c. 106.

Reading Rubber Manufacturing Company, Boston. Pub. Stat., c. 106.

Real Estate Exchange and Auction Board, The, Boston. 1889, c. 153.

Real Estate Improvement Company of Haverhill, Haverhill. 1886, c. 111.

Real Estate Trustee Company, Boston. 1903, c. 437.

Realistic Moving Picture Company, The, Boston. 1903, c. 437.

Realty Company of Massachusetts, The, Boston. 1903, c. 437.

Reardon Boiler Company, Boston. 1903, c. 437.

Rebboli Sons Company, Worcester. 1903, c. 437.

Reccord Chemical Mfg. Co., The, Worcester. 1903, c. 437.

Rechabite Building Association of Marblehead, Mass., Marblehead. 1903, c. 437.

Record of Christian Work Company, Northfield. 1903, c. 437.

Recorder Publishing Company, Cambridge. 1903, c. 437.

Red Cross Company, The, Boston. 1903, c. 437.

Red Deer Farming Company, Boston. 1903, c. 437.

Red Dragon Cigar Company, Haverhill. 1903, c. 437.

Red Heart Chemical Company, Worcester. 1903, c. 437.

Red Sea Balsam Co., New Bedford. 1903, c. 437.

Red Star Bedding Company, The, Boston. 1903, c. 437.

Redpath Lyceum Bureau Inc., The, Boston. 1903, c. 437.

Reed and Barton Corporation, Taunton. Pub. Stat., c. 106.

Reed and Prince Manufacturing Company, Worcester. Rev. Laws, c. 110.

Reed-Prentice Company, Worcester. 1903, c. 437.

Refrigerating Construction Company, Boston. 1903, c. 437.

Regal Bottling Co., Boston. 1903, c. 437.

Regal Chemical Company, Boston. 1903, c. 437.

Regal Jewelry Company, Somerville. 1903, c. 437.

Regal Laundry Company, Boston. 1903, c. 437.

Regal Shoe Company, Boston. Rev. Laws, c. 110.

Regent, Inc., The, Boston. 1903, c. 437.

Regina Lace Company, Boston. 1903, c. 437.

Register and Guide Company, The, Boston. 1903, c. 437.

Register Co-operative Printing Company, Yarmouth. 1870, c. 224.

Reid and Hughes Company, Lawrence. 1903, c. 437.

Reid Conant Leather Company, Boston. 1903, c. 437.

Reid Machine Company, Beverly. Rev. Laws, c. 110.

Reid Publishing Company, Boston. 1903, c. 437.

Reidy Drug Company, Weymouth. 1903, c. 437.

Reliable Bowling Alley Corporation, The, Salem. 1903, c. 437.

Reliable Clothing Company, The, Boston. 1903, c. 437,.

Reliable Flour Company, Boston. Pub. Stat., c. 106.

Reliable Knitting Company, Great Barrington. 1903, c. 437.

Reliance Drug Company, Boston. 1903, c. 437.

Reliance Fluid Company, Boston. 1903, c. 437.

Remington Manufacturing Company, The, Fitchburg. Name changed to Welmade Screw and Manufacturing Co., q. v.

Remington Tool & Machine Company, The, Boston. 1903, c. 437.

Remodeling & Reinforcing Last Co., The, Boston. 1903, c. 437.

Rendezvous Company, The, Cambridge. 1903, c. 437.

Re-New Lamp Company, Malden. Pub. Stat., c. 106.

Renfrew Manufacturing Company, (South) Adams. 1867, c. 194.

Renton Heel Company, Lynn. Pub. Stat., c. 106.

Republic Manufacturing Company, The, Boston. 1903, c. 437.

Republic Motor Company of Massachusetts, Boston. 1903, c. 437.

Republic Rubber Company, of Massachusetts, Boston. 1903, c. 437.

Republican Company, The, Springfield. 1870, c. 224.

Rescue Mission Wood & Coal Yard, Incorporated, Boston. 1903, c. 437.

Resorter Publishing Company, Boston. 1903, c. 437.

Resthaven Sanitarium Inc., Rutland. 1903, c. 437.

Revere Amusement Company, Boston. 1903, c. 437.

Revere Bath House & Amusement Company, Revere. 1903, c. 437.

Revere Beach Company, Boston. 1903, c. 437.

Revere Beach Derby Company, Boston. 1903, c. 437.

Revere Beach Laundering Co., Revere. 1903, c. 437.

Revere Boat Company, The, Revere. 1903, c. 437.

Revere Cloak and Suit Company, Boston. 1903, c. 437.

Revere Distilling Company, Boston. 1903, c. 437.

Revere Drop Forge Company, Revere. 1903, c. 437.

Revere Hardware Company, Revere. Pub. Stat., c. 106.

Revere House, Proprietors of the, Boston. 1854, c. 58.

Revere Ice Company, Revere. 1903, c. 437.

Revere Investment Company, Revere. 1903, c. 437.

Reversible Collar Company, Boston. Organized, 1866. 1869, c. 232.

Reversible Rubber Heel Company, The, Boston. 1903, c. 437.

Review Publishing Company, Boston. Pub. Stat., c. 106.

Rex Motor Co., Boston. 1903, c. 437.

Rex Wrench Company, Boston. 1903, c. 437.

Reynolds' Chocolate Company, Boston (1910). 1903, c. 437.

Reynolds Chocolate Company, The, Somerville (1912). 1903, c. 437.

Reynolds, Drake and Gabell Company, Easton. 1903, c. 437.

Reynolds Oil Company, Boston. 1903, c. 437.

Rezistol Chemical Co., The, Boston. 1903, c. 437.

Rhines Lumber Co., Weymouth. 1903, c. 437.

Rhode Island Machinery Company, The, North Attleborough. 1903, c. 437.

Rhode Island Shoe Company, Boston. 1903, c. 437.

Rhodes & Ripley Clothing Company, Boston. Pub. Stat., c. 106.

Rice and Company Incorporated, Lowell. 1903, c. 437.

Rice & Lockwood Lumber Company, Springfield. Pub. Stat., c. 106.

Rice, Barton and Fales Machine and Iron Company, Worcester. 1867, c. 274.

Rice, Sayward & Whitten Company, Boston. 1903, c. 437.

Rice, Valentine Company, The, Springfield. 1903, c. 437.

Richard A. Crooker Company, Boston. 1903, c. 437.

Richard Borden Manufacturing Company, Fall River. 1870, c. 224.

Richard Briggs Company, Boston. Pub. Stat., c. 106.

Richard D. Kimball Co., Boston. 1903, c. 437.

Richard Feakes Mercantile Agency Inc., Boston. 1903, c. 437.

Richard French Iron Works, Worcester. 1903, c. 437.

Richard J. Burton Co., Boston. 1903, c. 437.

Richard O. Harding Company, The, Boston. 1903, c. 437.

Richard Sayles Woolen Company, Uxbridge. 1903, c. 437.

Richard T. Green Company, Chelsea. 1903, c. 437.

Richards & Brennan Co., Randolph. 1903, c. 437.

Richards & Co., Incorporated, Boston. Pub. Stat., c. 106.

Richardson-Bennett Lumber Company, Leominster. 1903, c. 437.

Richardson Furniture Company, Boston. 1903, c. 437.

Richardson Manufacturing Company, Worcester. Gen. Stat., c. 61.

Richardson Piano Case Co., Leominster. Pub. Stat., c. 106.

Richmond Garage and Motor Company, Boston. 1903, c. 437.

Richmond Iron Works, The, Richmond. 1903, c. 437.

Richmond Shoe Company, Salem. 1903, c. 437.

Richmond Telephone Company, Richmond. Rev. Laws, c. 110.

Richmond-Wellington Hotel Company, North Adams. 1903, c. 437.

Rich's Grill Company, Boston. 1903, c. 437.

Rickard Shoe Company, The, Lynn. 1903, c. 437.

Ricker Paint Company, Boston. 1903, c. 437.

Ricketts & Bermingham, Incorporated, Boston. 1903, c. 437.

Riddle-Robbins Lumber Company, The, Boston. 1903, c. 437.

Ridgely Protective Association, The, Worcester. Organized 1894. Reincorporated, 1907. 1907, c. 576.

Ridgway Construction Company, Boston. 1903, c. 437.

Riendeau-Morgan Company, The, Webster. 1903, c. 437.

Riley Pebbles Shoe Company, Natick. 1903, c. 437.

Ripley Howland Manufacturing Co., Boston. Pub. Stat., c. 106.

Rita Collyer, Inc., Boston. 1903, c. 437.

Ritz Hotel Company, Boston. 1903, c. 437.

River James Drug Company, Boston. 1903, c. 437.

Riverbank Court Hotel Company, Boston. 1903, c. 437.

Riverbank Improvement Company, Boston. 1890, c. 109.

Riverdale Press, The, Brookline. 1903, c. 437.

Riverside Co-operative Association of Maynard, The, Maynard. 1870, c. 224.

Riverside Mills, Worcester. 1903, c. 437.

Riverside Park Amusement Company, Springfield. 1903, c. 437.

Riverside Waist Company, Waltham. 1903, c. 437.

Riverside Water Company, Gill. 1888, c. 241.

Riverview Laundry Company, The, Concord. 1903, c. 437.

Riverview Manufacturing Company, Boston. 1903, c. 437.

Rivett Lathe and Grinder Company, Boston. 1903, c. 437.

Roach-Webber Company, East Bridgewater. 1903, c. 437.

Roackdale Woollen Company, Boston. 1903, c. 437.

Robbins Lumber Company, The, Boston. 1903, c. 437.

Robert B. Wardwell Company, Swampscott. 1903, c. 437.

Robert Bleakie Company, Hyde Park. Pub. Stat., c. 106.

Robert Carruthers Company, Lowell. 1903, c. 437.

Robt. Cook & Sons Co., Brockton. 1903, c. 437.

Robert Gallagher Company, The, Boston. 1903, c. 437.

Robert Gemmell Company, The, Worcester. 1903, c. 437.

Robert Harrison Company, The, Boston. Pub. Stat., c. 106.

Robert R. McNutt, Inc., Boston. 1903, c. 437.

Robert Whittaker Co., Northborough. 1903, c. 437.

Roberts & Sherburne, Incorporated, Boston. 1903, c. 437.

Roberts Iron Works Company, Cambridge. Pub. Stat., c. 106.

Robertson Company, The, Lowell. 1903, c. 437.

Robertson Motor Car Company, Taunton. 1903, c. 437.

Robertson Sutherland Company, Lawrence. 1903, c. 437.

Robinson and Jones Company, Natick. 1903, c. 437.

Robinson-Brockway Manufacturing Company, Lynn. 1903, c. 437.

Robinson Export Company, Boston. 1903, c. 437.

Robinson Glue Corporation, Gloucester. 1903, c. 437.

Robinson-Hazelton Shoe Co., Lowell. 1903, c. 437.

Robinson Transfer Co., Boston. 1903, c. 437.

Rockdale Lime Company, West Stockbridge. 1903, c. 437.

Rockingham Milk Company, Boston. 1903, c. 437.

Rockland Trust Company, Rockland. 1904, c. 374.

Rockport Granite Company of Massachusetts, Boston. Gen. Stat., c. 61.

Rockport Isinglass Company, Rockport. 1903, c. 437.

Rockport Wharf Company, Rockport. 1903, c. 437.

Rockwell Woolen Company, Leominster. 1903, c. 437.

Rockwood Chemical Company, Boston. 1903, c. 437.

Rockwood Sprinkler Company of Massachusetts, Worcester. 1903, c. 437.

Rocky Meadow Company, Boston. Pub. Stat., c. 106.

Rocky Neck Marine Railway Company, The, Gloucester. Pub. Stat., c. 106.

Rodney Hunt Machine Company, Orange. 1870, c. 224.

Roebling Construction Company of Massachusetts, The, Boston. 1903, c. 437.

Rogers & Atwood Publishing Co., Boston. 1903, c. 437.

Rogers and Whitney Company, Westfield. 1903, c. 437.

Rogers-Gale Company (Inc.), Boston. Name changed to F. C. Gale & Co. (Inc.), q. v.

Rogers, Lunt and Bowlen Company, Greenfield. Rev. Laws, c. 110.

Rogers Sporting Goods Company, Springfield. 1903, c. 437.

Rogers-Williams Automobile Company, Boston. 1903, c. 437.

Roland M. Baker Company, Salem. 1903, c. 437.

Roland T. Oakes Company, The, Holyoke. Pub. Stat., c. 106.

Roll Stationery Company, Springfield. 1903, c. 437.

Rollaway Screen Company, Boston. 1903, c. 437.

Rollaway Skating-rink Company, Revere. 1903, c. 437.

Roller Bar Door Closer Company, Springfield. 1903, c. 437.

Rollins Heel Arch Co., Brockton. 1903, c. 437.

Roman Road Company, Boston. 1903, c. 437.

Rome-Feigenson Company, Gardner. 1903, c. 437.

Rondeau Engraving Company, The, Lawrence. 1903, c. 437.

Rood and Woodbury Company, Springfield. 1903, c. 437.

Roope Eddy Company, Boston. 1903, c. 437.

Roper Bros. Co., Needham. 1903, c. 437.

Ropes Drug Company, Lynn. 1903, c. 437.

Ropes Drug Company of Beverly, Beverly. 1903, c. 437.

Ropes Drug Company of Lynn, Lynn. 1903, c. 437.

Rosary Floral Co., Boston. 1903, c. 437.

Rose Bindery Company, Boston. 1903, c. 437.

Rose Brook Bog Company, Wareham. Pub. Stat., c. 106.

Rosebery College Company, Cambridge. 1903, c. 437.

Rosengard Furniture Co., The, Haverhill. Rev. Laws, c. 110.

Rosoff & Company, Incorporated, Boston. 1903, c. 437.

Ross Brothers Company, Worcester. 1903, c. 437.

Round Jewelry Company, Boston. 1903, c. 437.

Round Swamp Cranberry Company, Plymouth. 1903, c. 437.

Rounds Electric Company, Boston. 1903, c. 437.

Roundy Mfg. Co., Boston. 1903, c. 437.

Rourke-Martin Company, Worcester. 1903, c. 437.

Rowe and Emerson Company, Haverhill. Rev. Laws, c. 110.

Rowe Contracting Company, Boston. 1903, c. 437.

Rowe's Wharf, Proprietors of, Boston. Chartered 1818. 1817, c. 94.

Roxburgh Publishing Co., Boston. 1903, c. 437.

Roxbury Building Repair Co. Inc., Boston. 1903, c. 437.

Roxbury Carpet Company, Boston. 1851, c. 133.

Roxbury Central Wharf, Boston. 1841, c. 66. 1890, c. 165.

Roxbury Iron & Brass Foundry Co., Boston. 1903, c. 437.

Roxbury Painting and Decorating Company, Boston. 1903, c. 437.

Roxbury Provision Company, Boston. 1903, c. 437.

Roxbury Real Estate Association of Boston, Boston. 1890, c. 268.

Roxbury Shoe Thread Company, Boston. 1903, c. 437.

Roxbury Theatre Company, Boston. 1903, c. 437.

Roy A. Faye Co., Boston. 1903, c. 437.

Royal & Berkeley Company Inc., Lawrence. 1903, c. 437.

Royal and Merrill Company, Lynn. 1903, c. 437.

Royal Blue Line Company, The, Boston. 1903, c. 437.

Royal Candy Company, Springfield. Rev. Laws, c. 110.

Royal Comb Company, Leominster. 1903, c. 437.

Royal Dairy Lunch Company, Boston. 1903, c. 437.

Royal Fibre Company, Boston. 1903, c. 437.

Royal Furniture Company, Boston. 1903, c. 437.

Royal Laundry Company, Boston. 1903, c. 437.

Royal Manufacturing Company, Gloucester. 1903, c. 437.

Royal Novelty Company, Boston. 1903, c. 437.

Royal Shoe Company, The, Randolph. 1903, c. 437.

Royal Steam Heater Co., Gardner. Pub. Stat., c. 106.

Royal Theatre and Amusement Company, Boston. 1903, c. 437.

Royal Typewriter Company, Boston. 1903, c. 437.

Royal Wine and Cigar Company, The, Boston. 1903, c. 437.

Royal Worcester Corset Company, Worcester. Pub. Stat., c. 106.

Royce Laundry Company, The, Springfield. Pub. Stat., c. 106.

Roys Laboratories Inc., The, Boston. 1903, c. 437.

Rubber Fibre Company, Boston. 1903, c. 437.

Rubber-Heel-Cushion-Insole Company, Springfield. 1903, c. 437.

Rubberhide Company, Boston. 1903, c. 437.

Ruddock Shoe Co., Haverhill. 1903, c. 437.

Ruff Bros. Company, Brookline. 1903, c. 437.

Ruggles Motor Sales and Repair Company, Lowell. 1903, c. 437.

Rupert & Apt Restaurant Company, Lynn. 1903, c. 437.

Russ, Eveleth and Ingalls Company, Boston. 1903, c. 437.

Russell Box Company, Chelsea. 1903, c. 437.

Russia Cement Company, Gloucester. Pub. Stat., c. 106.

Rutland Café Company, Boston. 1903, c. 437.

Rutland-Jefferson Transportation Company, Worcester. 1903, c. 437.

Ryan & Duffee Incorporated, Boston. 1903, c. 437.

Ryan-Cushing Co., Boston. 1903, c. 437.

Ryan Transportation Company, Brockton. 1903, c. 437.

S. A. Eastman Company, Milford. 1903, c. 437.

S. A. Freeman Company, Boston. Pub. Stat., c. 106.

S. A. Ryan & Co., Incorporated, Springfield. 1903, c. 437.

S. A. Woods Machine Company, Boston. 1870, c. 224.

S. Abdelnour Company, Fall River. 1903, c. 437.

S. & M. Company, Taunton. 1903, c. 437.

S. Armstrong Company, The, Somerville. Pub. Stat., c. 106.

S. Atwood & Company Incorporated, Boston. 1903, c. 437.

S. B. Butler Co., Lynn. 1903, c. 437.

S. B. Dibble Lumber Company, The, North Adams. Pub. Stat., c. 106.

S. B. Wiley & Sons Company, Boston. 1903, c. 437.

S. Bent & Bros., Inc., Gardner. 1903, c. 437.

S. Bernstein Company, Boston. 1903, c. 437.

S. Blaisdell, Jr. Company, The, Chicopee. Pub. Stat., c. 106.

S. Bloom, incorporated, Fall River. 1903, c. 437.

S. C. G. Motor Company, Brockton. 1903, c. 437.

S-C-S Box Company, Incorporated, Boston. 1903, c. 437.

S. C. Studley Company, Boston. Name changed to Hub Fruit Company, q. v.

S. C. Swift Company, Inc., Springfield. 1903, c. 437.

S. D. Grossman Company, Brockton. 1903, c. 437.

S. Du Moulin Company, Boston. 1903, c. 437.

S. E. Bentley Company, The, Springfield. 1903, c. 437.

S. E. Cassino Company, Salem. 1903, c. 437.

S. Eugene Proctor Company, The, Boston. 1903, c. 437.

S. G. Parker Company, Boston. 1903, c. 437.

S. Gray Company, The, Walpole. Pub. Stat., c. 106.

S. H. Couch Company, Inc., Boston. 1903, c. 437.

S. H. Davis Company, Boston. 1903, c. 437.

S. H. Davis Company of Webster, Mass., Webster. 1903, c. 437.

S. H. Howe Shoe Company, The, Marlborough. Pub. Stat., c. 106.

S. H. Huggon Company, The, Brockton. 1903, c. 437.

S. H. Knox Co., Lowell. 1903, c. 437.

S. H. Reynolds' Sons Company, Boston. 1903, c. 437.

S. H. Reynolds Sons Co. Dental Laboratory, Boston. 1903, c. 437.

S. I. Howard Company, Worcester. 1903, c. 437.

S. K. Edwards Hall Company, Southbridge. 1870, c. 224.

S. L. Gabriel Company, Taunton. 1903, c. 437.

S. L. Uhrig Tobacco Company, Pittsfield. 1903, c. 437.

S. Lebow Company, Boston. 1903, c. 437.

S-M-C Company, Boston. 1903, c. 437.

S. M. Howes Company, The, Boston. Pub. Stat., c. 106.

S. M. Hunt Company, The, Springfield. 1903, c. 437.

S. M. Stevens Company, Boston. 1903, c. 437.

S. N. & C. Russell Manufacturing Company, Pittsfield. Pub. Stat., c. 106.

S. R. Bailey and Company (Incorporated), Amesbury. 1903, c. 437.

S. R. Briggs Co., Boston. 1903, c. 437.

S. Robinson & Company, Inc., Boston. 1903, c. 437.

S. S. Holton Co., Boston. 1903, c. 437.

S. S. Kresge Company, Boston. 1903, c. 437.

S. S. Pierce Company, Boston. Pub. Stat., c. 106.

S. Slater & Sons, Incorporated, Webster. Rev. Laws, c. 110.

S. Vorenberg Company, Boston. 1903, c. 437.

S. W. Card Manufacturing Company, Mansfield. Pub. Stat., c. 106.

S. W. Lakin and Sons Co., Haverhill. 1903, c. 437.

S. W. Loomis Company, Boston. 1903, c. 437.

Sable Lumber Company, Boston. 1903, c. 437.

Sackett Company, The, Springfield. 1903, c. 437.

Saco and Pettee Machine Shops, Newton. Pub. Stat., c. 106.

Saco-Lowell Shops, Boston. 1845, c. 10.

Saco-Pettee Company, Newton. Location changed to Boston. Name changed to Textile Securities Company, q. v.

Saeger Cut Sole Company, Boston. 1903, c. 437.

Safely Walk Shoe Co., Lynn. 1903, c. 437.

Safety Gas Lighter Co., Haverhill. 1903, c. 437.

Sagamore Electric Company, Bourne. Rev. Laws, c. 110.

Sagamore Engine Co., Inc., Lynn. 1903, c. 437.

Sagamore Manufacturing Company, Fall River. 1870, c. 224.

Sagamore Rubber Manufacturing Company, Saugus. 1903, c. 437.

Sagamore Water Company, Bourne. 1908, c. 618. 1911, c. 138.

Sager-Packard Hardware Co., Brockton. 1903, c. 437.

St. Clairs' (Inc.), Boston. 1903, c. 437.

St. James Hotel Company, Lowell. 1903, c. 437.

St. James Theatre Company, Boston. 1903, c. 437.

St. Jean Baptiste Corporation, Springfield. 1903, c. 437.

St. Louis Rubber Company, Boston. 1903, c. 437.

St. Mary's Square Drug Company, Taunton. 1903, c. 437.

Salem Amusement Company, Salem. 1903, c. 437.

Salem Bay Steamboat Company, Beverly. 1903, c. 437.

Salem Charitable Building Association, Salem. 1848, c. 245.

Salem Commercial School, Incorporated, Salem. Pub. Stat., c. 106.

Salem Counter Company, Salem. 1903, c. 437.

Salem Electric Lighting Company, The, Salem. 1870, c. 224.

Salem Elevator Works, Incorporated, Salem. 1903, c. 437.

Salem Gas Light Company, Salem. 1847, c. 67.

Salem Iron Foundry, Incorporated, Salem. 1903, c. 437.

Salem Laundry Company, Salem. 1903, c. 437.

Salem Lead Company, Salem. 1868, c. 5.

Salem Manufacturing Company, Lawrence. 1903, c. 437.

Salem Oil & Grease Co., Salem. 1903, c. 437.

Salem Parcel Delivery, Inc., Salem. 1903, c. 437.

Salem Press Company, The, Salem. 1903, c. 437.

Salem Rubber Company, Salem. 1903, c. 437.

Salem Safe Deposit and Trust Company, Salem. 1902, c. 284.

Salem Shoe Stock Company, Salem. 1903, c. 437.

Salem Storage Warehouse Company, The, Salem. Pub. Stat., c. 106.

Salisbury Beach Aqueduct Company, Salisbury. Organized July 12, 1890. Pub. Stat., c. 110.

Salisbury Beach Attraction Company, Salisbury. 1903, c. 437.

Salisbury Land and Improvement Company, Salisbury. 1903, c. 250.

Sally's Embroidery and Cleansing Company, Worcester. 1903, c. 437.

Sally's, Inc., Springfield. 1903, c. 437.

Salsea Company, Boston. 1903, c. 437.

Salvus Hair Tonic Company, The, Boston. 1903, c. 437.

Samoset Chocolates Co., Boston. 1903, c. 437.

Samoset Textile Company, Somerset. 1903, c. 437.

Sample Cloak Company, Inc., Boston. 1903, c. 437.

Sample Shoe Shop Co., The, Boston. 1903, c. 437.

Sampo Granite Company, Quincy. 1903, c. 437.

Sampson Baking Company, The, Worcester. 1903, c. 437.

Sampson Publishing Company, Lynn. 1903, c. 437.

Samson Cordage Works, Boston. Pub. Stat., c. 106.

Samson Laundry Corporation, Newburyport. 1903, c. 437.

Samuel Berman, Incorporated, Boston. 1903, c. 437.

Samuel Cabot Incorporated, Boston. 1903, c. 437.

Sam'l E. Jordan Brush Company, Malden. 1903, c. 437.

Samuel F. Perkins, Incorporated, Boston. 1903, c. 437.

Samuel H. Pitcher Company, Worcester. 1903, c. 437.

Samuel Knight Sons Company, Manchester. 1903, c. 437.

Samuel M. Baker Company, Boston. 1903, c. 437.

Samuel Orkin Incorporated, Boston. 1903, c. 437.

Samuel Pierce Organ Pipe Company, Reading. Pub. Stat., c. 106.

Samuel S. Vinal Company, Boston. 1903, c. 437.

Samuel Ward Company, Boston. Pub. Stat., c. 106.

Samuel Winslow Skate Manufacturing Company, The, Worcester. Pub. Stat., c. 106.

Sanborn & Melvin Company, Leominster. 1903, c. 437.

Sands, Furber & Co., Inc., Boston. 1903, c. 437.

Sands S. Woodbury Company, Haverhill. 1903, c. 437.

Sands, Taylor & Wood Company, Boston. 1903, c. 437.

Sandwich Freezer Company, Sandwich. 1903, c. 437.

Sandwich Trout Company, Boston. 1903, c. 437.

Sandy Bay Pier Company, The, Rockport. Chartered 1811. 1810, c. 77.

Sanford-Putnam Company, Worcester. Pub. Stat., c. 106.

Sanitary Cement Company, Everett. 1903, c. 437.

Sanitary Dust Removing Company of Massachusetts, Boston. 1903, c. 437.

Sanitary Engineering Company, Boston. 1903, c. 437.

Sanitary Fixtures Company, The, Boston. Pub. Stat., c. 106.

Sanitary Kitchen Ventilating Co., Boston. 1903, c. 437.

Sanitary Paper Cup Company, Boston. 1903, c. 437.

Sanitary Reduction and Construction Company, Boston. 1903, c. 437.

Santa Barbara Fruit Company, Boston. 1903, c. 437.

Sargent School Camp Incorporated, Cambridge. 1903, c. 437.

Saskatchewan Investment Company, Boston. 1903, c. 437.

Satuit Cranberry Company, Boston. 1903, c. 437.

Sault Manufacturing Company, Worcester. 1903, c. 437.

Saunders Cotton Mills, Grafton. 1848, c. 293.

Saunders Sales Company, Boston. 1903, c. 437.

Savage's Express Company, Medford. 1903, c. 437.

Savaseptic Soap Company, Boston. Name changed to Interstate Manufacturing Company, q. v.

Savoie Quarry and Construction Company, The, Fall River. 1903, c. 437.

Savory Express Co., Salem. 1903, c. 437.

Sawtelle Coal Company, Boston. 1903, c. 437.

Sawyer Belting Company, Cambridge. Pub. Stat., c. 106.

Sawyer Down Draft Manufacturing Company, Boston. 1903, c. 437.

Sawyer Drug Company, Boston. 1903, c. 437.

Sawyer Market Company, Lowell. 1903, c. 437.

Sawyer Tool Manufacturing Co., Fitchburg. Pub. Stat., c. 106.

Saxon Machine Company, Boston. 1903, c. 437.

Saxonville Mills, Boston. 1851, c. 133.

Saxony Knitting Mills, Needham. Pub. Stat., c. 106.

Saxtons River Soapstone Company, Boston. 1903, c. 437.

Saxwood Mfg. Co., Boston. 1903, c. 437.

Sayles and Jenks Manufacturing Company, Warren. Pub. Stat., c. 106.

Saylor Generator Grate & Stoker Co., Boston. 1903, c. 437.

Scandinavian Co-operative Grocery Union, Worcester. Pub. Stat., c. 106.

Scantlebury & Monroe Co., Springfield. 1903, c. 437.

Scarborough Brook Club, (incorporated), The, Amherst. 1903, c. 437.

Scenic Amusement Company, Boston. 1903, c. 437.

Schiff Bros., Inc., Boston. 1903, c. 437.

Schipper Bros. Coal Mining Co. (Inc.), Boston. 1903, c. 437.

Schmidt Corporation, The, Boston. 1903, c. 437.

Schoenhof Book Company, Boston. 1903, c. 437.

School Arts Publishing Company, Boston. 1903, c. 437.

School of Successful Salesmanship, Inc., Boston. 1903, c. 437.

School Street Piano Storage Co., Worcester. 1903, c. 437.

Schuster Woolen Company, Douglas. 1903, c. 437.

Scituate Water Company, Scituate. 1893, c. 391.

Scott and Company, Limited, Boston. 1903, c. 437.

Scott and O'Day Company, Lowell. 1903, c. 437.

Scott & Sons Company, Medford. 1903, c. 437.

Scott Grain Co., The, Amesbury. Pub. Stat., c. 106.

Scott's Laundry Company, Springfield. 1903, c. 437.

Scranton Coal Company, Worcester. 1903, c. 437.

Scudder-Kee Co., The, Brockton. 1903, c. 437.

Sea Cliff Inn Company, Nantucket. 1903, c. 437.

Seaconnet Mills, Fall River. Pub. Stat., c. 106.

Searle Manufacturing Company, Boston. 1903, c. 437.

Seaside Foundry, inc., The, Boston. 1903, c. 437.

Seaverns Piano Action Company, Cambridge. 1903, c. 437.

Second Oakland Syndicate, Incorporated, Worcester. 1903, c. 437.

Second Regiment Band, The, Springfield. Pub. Stat., c. 106.

Secret Serviceable Shoe Company, Lynn. 1903, c. 437.

Sectional Rubber Tire Company, Quincy. 1903, c. 437.

Securities Corporation, The, Boston. 1903, c. 437.

Security Building Corporation, Lynn. 1903, c. 437.

Security Company, Limited, Boston. 1903, c. 437.

Security Engineering Company, Boston. 1903, c. 437.

Security Investment Co., Cambridge. 1903, c. 437.

Security Safe Deposit Company, Boston. 1870, c. 224.

Security System Construction Company, Boston. 1903, c. 437.

Security Trust Company, Lynn. 1890, c. 212. 1908, c. 163.

Seekonk Electric Company, Seekonk. Rev. Laws, c. 110.

Selbach Rubber Company, Boston. 1903, c. 437.

Self Locking Clothes Pin Mfg. Co., Boston. 1903, c. 437.

Selfeedo Brush Company, Taunton. 1903, c. 437.

Sellar Surgical Co., Boston. 1903, c. 437.

Sellman Company, Boston. 1903, c. 437.

Sentinel Printing Company, Fitchburg. Rev. Laws, c. 110.

Service Specialty Company, Natick. 1903, c. 437.

Seth W. Fuller Company, Boston. Pub. Stat., c. 106.

Severy Manufacturing Company, Boston. 1903, c. 437.

Sewall and Day Cordage Company, Boston. 1870, c. 224.

Sewing Machine Supplies Company, The, Springfield. 1870, c. 224.

Sexton Drug Store, Springfield. Pub. Stat., c. 106.

Seymour Avenue Garage, Inc., Lynn. 1903, c. 437.

Seymour Stables, Incorporated, The, Springfield. 1903, c. 437.

Shaboken Farm Milk Company, Somerville. 1903, c. 437.

Shack and Fine Company, Leominster. 1903, c. 437.

Shadduck and Normandin Company, Lowell. 1903, c. 437.

Shaffer Expanding Reversible Envelope & Box Company, Boston. 1903, c. 437.

Shannon Bros. Company, Boston. 1903, c. 437.

Shannon Manufacturing Company, Holyoke. Pub. Stat., c. 106.

Shapleigh Coffee Company, Boston. Pub. Stat., c. 106.

Sharon Lumber Company, Sharon. 1903, c. 437.

Sharon Publishing Company, Sharon. 1903, c. 437.

Sharp Manufacturing Company, New Bedford. 1903, c. 437.

Shattuck & Jones, Incorporated, Boston. 1903, c. 437.

Shattuck's Store Company, Groton. 1903, c. 437.

Shaw Furniture Company, Cambridge. 1903, c. 437.

Shaw Lumber Company, Boston. 1903, c. 437.

Shaw Lunch Company, Boston. 1903, c. 437.

Shaw Propeller Company, Boston. 1903, c. 437.

Shaw Stocking Company, Lowell. 1870, c. 224.

Shaw Transportation Company, The, Fall River. 1903, c. 437.

Shawmut Chemical Co., Boston. 1903, c. 337.

Shawmut Jewelry Company, Boston. 1903, c. 437.

Shawmut Leather Company, Boston. 1903, c. 437.

Shawmut Metal Works, Inc., Boston. 1903, c. 437.

Shawmut Motor Company, Boston. 1903, c. 437.

Shawmut Raincoat Co., Inc., Boston. 1903, c. 437.

Shawmut Real Estate Co., The, Boston. 1903, c. 437.

Shawmut Rubber Company, Boston. Rev. Laws, c. 110.

Shawmut Theatre Company, Boston. 1903, c. 437.

Shawmut Tire Company, Boston. 1903, c. 437.

Shawmut Waxed Paper Company, Holliston. 1903, c. 437.

Shaw's Jewelry Shop, Inc., Boston. 1903, c. 437.

Shay Bros. (Incorporated), Boston. 1903, c. 437.

Shea Realty Company, Fitchburg. 1903, c. 437.

Sheedy Amusement Company, Fall River. 1903, c. 437.

Sheedy Theatre Company, Brockton. 1903, c. 437.

Sheffield Water Company, Sheffield. 1895, c. 123.

Shelburne Co-operative Creamery, The, Shelburne. 1903, c. 437.

Shelburne Falls and Colrain Street Railway Company. 1896, c. 79.

Sheldon Brothers Company, Natick. Pub. Stat., c. 106.

Shenk-Adams Co., Boston. 1903, c. 437.

Shepard Clark Company, Boston. 1903, c. 437.

Shepard Manufacturing Company, Worcester. 1903, c. 437.

Shepard Norwell Co., Boston. Pub. Stat., c. 106.

Sherer Dry Goods Company, Fall River. Rev. Laws, c. 110.

Sherick & Brash Company, Boston. 1903, c. 437.

Sherman Envelope Company, Worcester. Pub. Stat., c. 106.

Sherman, French and Company, Incorporated, Boston. 1903, c. 437.

Sherman-Moore Company, Lowell. 1903, c. 437.

Sherman Welton Company, Boston. 1903, c. 437.

Sherwin-Williams Company, Boston, Massachusetts, The, Boston. 1903, c. 437.

Sherwin Wool Company, Boston. 1903, c. 437.

Shields Foundry Company, Mansfield. Pub. Stat., c. 106.

Shiro Takaba Co., Boston. 1903, c. 437.

Shirreffs' Worsted Company, Fitchburg. Rev. Laws, c. 110.

Shivell Advertising Agency, Boston. 1903, c. 437.

Shoe and Leather Advertising Service Company, Boston. 1903, c. 437.

Shoe and Leather Reporter Co., Boston. 1903, c. 437.

Shoe City Coat & Cap Co., The, Lynn. 1903, c. 437.

Shoe City Novelty Company, Lynn. 1903, c. 437.

Shoe Retailer Company, The, Boston. 1903, c. 437.

Shortstory Publishing Company, The, Boston. Pub. Stat., c. 106.

Shove Mills, Fall River. 1870, c. 224.

Show Card Shop, Inc., The, Boston. 1903, c. 437.

Shreve, Crump and Low Company, Boston. Pub. Stat., c. 106.

Shubert and Kolodny Company, Boston. 1903, c. 437.

Shubert Holding Company, Boston. 1903, c. 437.

Shultz-Goodwin Company, Boston. 1903, c. 437.

Shurlite Company, Boston. 1903, c. 437.

Sicilian Bread Company, The, Boston. 1903, c. 437.

Sight-Seeing Auto Company, Boston. 1903, c. 437.

Signet Shoe Company, Brockton. 1903, c. 437.

Sikes Drug Company, Springfield. 1903, c. 437.

Silas Peirce & Company, Limited, Boston. Pub. Stat., c. 106.

Silesia Worsted Mills, Boston. 1903, c. 437.

Silloway and Vine Shoe Co., Inc., The, Newburyport. 1903, c. 437.

Silox Pure Water Company of New England, Boston. 1903, c. 437.

Silver Baking Company, Boston. 1903, c. 437.

Silver Lake Company, Newton. Confirmation of organization, 1887. Pub Stat., c. 106, §§ 22, 80.

Silver Lake Ice Company, Springfield. 1903, c. 437.

Silver Queen and Ruby Silver Mines Company, Gloucester. 1903, c. 437.

Simmons Cranberry Company, Pembroke. 1903, c. 437.

Simmons Manufacturing Company, Boston. 1903, c. 437.

Simms and Company, Incorporated, Attleborough. 1903, c. 437.

Simonds File Co., Fitchburg. 1903, c. 437.

Simonds Fruit Company, Marlborough. 1903, c. 437.

Simonds Manufacturing Company, Fitchburg. Chartered 1869, c. 48, Confirmed 1878. 1874, c. 349, § 2.

Simons Hatch and Whitten Company, Boston. Pub. Stat., c. 106.

Simplex Automobile Agency Inc., Brookline. 1903, c. 437.

Simplex Dyeing Machine Company, Boston. 1903, c. 437.

Simplex Electric Heating Company, Boston. Rev. Laws, c. 110.

Simplex Electrical Company, The, Boston. Pub. Stat., c. 106.

Simplex Faucet Company, The, Boston. 1903, c. 437.

Simplex Player Action Company, Worcester. 1903, c. 437.

Simplex Sales Company, Boston. 1903, c. 437.

Simplex Self Hoisting Machine Company, Boston. 1903, c. 437.

Simplex Time Recorder Co., Gardner. Rev. Laws, c. 110.

Simplex Tool and Supply Company, Boston. 1903, c. 437.

Simplicity Air-Craft Company, Salem. 1903, c. 437.

Simpson Brothers Company of Hyde Park, Hyde Park. 1903, c. 437.

Simpson Bros. Corporation, Boston. Pub. Stat., c. 106.

Simpson Spring Company, Boston. Pub. Stat., c. 106.

Simpson's Patent Dry Dock Company, Boston. 1856, c. 16.

Sippewissett Oyster Company, The, Falmouth. 1903, c. 437.

Sippican Cranberry Company, Boston. 1903, c. 437.

Siro Carburetor Manufacturing Company, Springfield. 1903, c. 437.

Siro Manufacturing Company, Ware. 1903, c. 437.

Sisson Company, The, Pittsfield. 1903, c. 437.

Six Per Cent. Loan Company, Boston. Rev. Laws, c. 110.

Skalon Whip Company, The, Springfield. 1903, c. 437.

Skillings, Whitneys & Barnes Lumber Company, Boston. 1870, c. 224.

Sky Fruit and Stock Company, Springfield. 1903, c. 437.

Slattery Brothers Automobile Company, Worcester. 1903, c. 437.

Slocomb and Greenlay Company, Haverhill. 1903, c. 437.

Small, Maynard and Company (Incorporated), Cambridge. 1903, c. 437.

Small, Nichols & Company, Inc., Boston. 1903, c. 437.

Smalley White and Hobbs, Incorporated, Boston. 1903, c. 437.

Smith, Adams & Gibbs Company, Boston. 1903, c. 437.

Smith & Anthony Company, Boston. 1870, c. 224.

Smith and Corcoran Company, Pittsfield. 1903, c. 437.

Smith & Cowdrey Co., Boston. 1903, c. 437.

Smith and Dove Manufacturing Company, Andover (1864). Gen. Stat., c. 61.

Smith & Dove Manufacturing Company, Andover (1912). 1903, c. 437.

Smith & Hubbell, Incorporated, Springfield. 1903, c. 437.

Smith and Lovett Company, Boston. Pub. Stat., c. 106.

Smith & Wallace Co., Woburn. 1903, c. 437.

Smith and Wesson, Incorporated, Springfield. 1903, c. 437.

Smith Automatic Valve Company, The, Boston. 1903, c. 437.

Smith, Bodfish, Swift Company, Tisbury. 1903, c. 437.

Smith Bros. Concrete Company, Watertown. 1903, c. 437.

Smith Brothers Garage Inc., Melrose. 1903, c. 437.

Smith-Carr Baking Company, Northampton. 1903, c. 437.

Smith Dine & Rubin Company, Boston. Name changed to Dine, Rubin & Macaulay Company, q. v.

Smith Erecting & Contracting Co., Boston. 1903, c. 437.

Smith Feed Company, The, Westfield. 1903, c. 437.

Smith-Green Company, The, Worcester. Pub. Stat., c. 106.

Smith-Hamill Company, Worcester. 1903, c. 437.

Smith-Hammond Company, The, Brockton. 1903, c. 437.

Smith Hardware Company, Boston. 1903, c. 437.

Smith Iron Foundry, Incorporated, The, Lynn. 1903, c. 437.

Smith Tablet Co., Inc., The, Holyoke. 1903, c. 437.

Smithmade Suspender Company, Boston. Pub. Stat., c. 106.

Smith's Express Company, Manchester. 1903, c. 437.

Smith's Tavern, Incorporated, Hull. 1903, c. 437.

Smokeless Fuel Co., Boston. 1903, c. 437.

Snap Shot Developing Company, Boston. 1903, c. 437.

Snell & Atherton, Incorporated, Brockton. 1903, c. 437.

Snell & Simpson Biscuit Company, New Bedford. 1903, c. 437.

Snipatuit Cranberry Company, Rochester. 1903, c. 437.

Snow Flake Axle Grease Company, The, Fitchburg. 1903, c. 437.

Soares Shoe Company, New Bedford. 1903, c. 437.

Society for Americana, Inc., The, Boston. 1903, c. 437.

Solari Archie Company, Boston. 1903, c. 437.

Solderene Manufacturing Company, Boston. 1903, c. 437.

Soley & Blair, Incorporated, Chelsea. 1903, c. 437.

Sollers, Phillips and Company Incorporated, Boston. 1903, c. 437.

Solomon Melbourne Company, The, Boston. 1903, c. 437.

Solov-Hinds Company, Boston. 1903, c. 437.

Somerset Coal Company, Boston. 1903, c. 437.

Somerset Hotel Company, Somerset. 1903, c. 437.

Somerset Inn Corporation, Boston. 1903, c. 437.

Somerset Knitting Company, Boston. 1903, c. 437.

Somerset Raincoat Company, Boston. 1903, c. 437.

Somerset Stove Foundry Company, Somerset. Pub. Stat., c. 106.

Somerville Automobile Company, Medford. 1903, c. 437.

Somerville Baseball Club, Inc., Somerville. 1903, c. 437.

Somerville Coal Company, Somerville. 1903, c. 437.

Somerville Electric Light Company, The, Somerville. Pub. Stat., c. 106.

Somerville Horse Railroad Company, Boston. 1857, c. 250.

Somerville Journal Company, Somerville. Pub. Stat., c. 106.

Somerville Lumber Company, Somerville. 1903, c. 437.

Somerville Manufacturing Company, The, Somerville. 1903, c. 437.

Somerville Trust Company, Somerville. 1904, c. 374.

Somerville Union Hall Company, Somerville. 1869, c. 177.

Sonoma Stable Company, Haverhill. 1903, c. 437.

Sonora Railway Company, Limited. 1879, c. 274.

Sorosis Advertising Agency, The, Lynn. 1903, c. 437.

Sorosis Shoe Company of Boston, Boston. 1903, c. 437.

Soule Art Publishing Company, Boston. 1903, c. 437.

Soule Mill, New Bedford. Pub. Stat., c. 106.

South Acton Coal and Lumber Company, Acton. Pub. Stat., c. 106.

South Bay Company, Boston. 1853, c. 344.

South Bay Improvement Company, Boston. 1877, c. 50.

South Bay Storage Warehouse Co., The, Boston. 1903, c. 437.

South Bay Wharf and Terminal Company, Boston. 1901, c. 484.

South Boston Building Association, South Boston. 1890, c. 269.

South Boston Wood and Coal Company, Boston. Pub. Stat., c. 106.

South Carolina Light, Power and Railways Company, Boston. 1903, c. 437.

South Congregational Meeting House in Lowell, Proprietors of the, Lowell. Chartered 1831. 1830, c. 123.

South Deerfield Onion Storage Co., The, South Deerfield. 1903, c. 437.

South Egremont Water Company, Egremont. 1912, c. 436. 1912, c. 612.

South End Amusement Company, Boston. 1903, c. 437.

South End Independent, Incorporated, Boston. 1903, c. 437.

South End Investment Company, The, Boston. 1903, c. 437.

South End Motor Car Company, Boston. 1903, c. 437.

South End Pharmacy, Worcester, Mass., The, Worcester. 1903, c. 437.

South Framingham Hat Co., Framingham. 1903, c. 437.

South Hadley Falls Electric Light Company, The, South Hadley. Pub. Stat., c. 106.

South Hadley Gas Company, The, South Hadley. Rev. Laws, c. 110.

South Lincoln Dairy Company, Lincoln. 1903, c. 437.

South Purchase Cranberry Company, Middleborough. 1903, c. 437.

South Shore Construction Company, Weymouth. 1903, c. 437.

South Shore Gas Company, Hull. Rev. Laws, c. 110.

South Shore News Publishing Company, Boston. 1903, c. 437.

South Shore Poultry Farms Incorporated, Norwell. 1903, c. 437.

South Weymouth Ice Company, Weymouth. 1903, c. 437.

Southbridge Cigar Manufacturing Company, Southbridge. 1903, c. 437.

Southbridge Coal Company, Southbridge. 1903, c. 437.

Southbridge Investment Company, Southbridge. 1903, c. 437.

Southbridge Optical Company, Southbridge. Pub. Stat., c. 106.

Southbridge Printing Company, Southbridge. Pub. Stat., c. 106.

Southbridge Spectacle Manufacturing Company, Southbridge. 1903, c. 437.

Southbridge Water Supply Company, Southbridge. 1880, c. 73.

Southern Berkshire Marble Co., Sheffield. 1903, c. 437.

Southern Commercial Oil and Turpentine Co., Boston. 1903, c. 437.

Southern Massachusetts Power Company, Fall River. Rev. Laws, c. 110.

Southern Massachusetts Telephone Company, The, New Bedford. 1870, c. 224.

Southern New England Railroad Corporation. 1906, c. 463, part II. 1912, c. 725.

Southern Utilization Company, Boston. 1903, c. 437.

Southern Vermont Light & Power Company, Boston. 1903, c. 437.

Southgate Building Company, Boston. 1903, c. 437.

Southgate Machinery Co., Boston. 1903, c. 437.

Southgate Press — T. W. Ripley Co., The, Boston. 1903, c. 437.

Southworth Company, West Springfield. 1870, c. 224.

Souvenir Baking Company, Worcester. 1903, c. 437.

Spalding Dry Goods Company, Lynn. Rev. Laws, c. 110.

Sparrell Print, The, Boston. 1903, c. 437.

Spatula Publishing Company, Boston. Pub. Stat., c. 106.

Spaulding Lunch Company, Boston. 1903, c. 437.

Spaulding Print Paper Co., Boston. Pub. Stat., c. 106.

Specialty Manufacturing Company, Pittsfield. 1903, c. 437.

Specialty Nail Company, Raynham. 1903, c. 437.

Specialty Shop, The, Boston. 1903, c. 437.

Spencer Box Co., Spencer. 1903, c. 437.

Spencer Express Company, Spencer. 1903, c. 437.

Spencer Gas Company, The, Spencer. Pub. Stat., c. 106.

Spencer Hardware Co., Spencer. 1903, c. 437.

Spencer Hotel Company, Spencer. 1903, c. 437.

Spencer Turbine Cleaner Company of Massachusetts, Boston. 1903, c. 437.

Spencer Wire Company, Spencer. 1870, c. 224.

Spiers-Fish Brick Company, Boston. 1903, c. 437.

Spofford Drug Company, Marlborough. 1903, c. 437.

Sporting Goods Sales Company, The, Boston. 1903, c. 437.

Sprague, Breed & Brown Company, Beverly. Pub. Stat., c. 106.

Sprague, Breed, Stevens & Newhall Incorporated, Lynn. 1903, c. 437.

Sprague, Nugent Company, Boston. Pub. Stat., c. 106.

Spring Coal Company, Boston. 1903, c. 437.

Springer Eilenberg Company, Boston. 1903, c. 437.

Springfield and Suburban Laundry Company, Springfield. 1903, c. 437.

Springfield Athletic Company, Springfield. 1903, c. 437.

Springfield Automobile Company, Springfield. 1903, c. 437.

Springfield Brick Company, Springfield. Pub. Stat., c. 106.

Springfield Business School, Incorporated, The, Springfield. 1903, c. 437.

Springfield Cement Block and Brick Company, Inc., Springfield. 1903, c. 437.

Springfield Co-operative Milk Association, The, Springfield. Pub. Stat., c. 106.

Springfield Co-operative Society, Springfield. 1903, c. 437.

Springfield Crude Oil Engine Company, Springfield. 1903, c. 437.

Springfield Drop Forging Company, Springfield. Pub. Stat., c. 106.

Springfield Elevator and Pump Company, The, Springfield. Pub. Stat., c. 106.

Springfield Facing Company, Springfield. 1903, c. 437.

Springfield Fire and Marine Insurance Company, Springfield. 1849, c. 135.

Springfield Foundry Company, Springfield. 1870, c. 224.

Springfield Fruit and Produce Company, Springfield. 1903, c. 437.

Springfield Gas Light Company, Springfield. 1847, c. 15.

Springfield Glazed Paper Company, The, Springfield. 1870, c. 224.

Springfield Homestead Newspaper Company, Springfield. Pub. Stat., c. 106.

Springfield Ice and Coal Company, Springfield. 1903, c. 437.

Springfield Installment Company, Springfield. 1903, c. 437.

Springfield Iron Works, Springfield. Pub. Stat., c. 106.

Springfield Knitting Company, Springfield. 1903, c. 437.

Springfield Loan Association, Springfield. 1903, c. 437.

Springfield Manufacturing Company, Springfield. 1903, c. 437.

Springfield-Merg Reduction Company, Boston. 1903, c. 437.

Springfield Metal Body Company, The, Springfield. 1903, c. 437.

Springfield Navigation Company, The, Springfield. 1903, c. 437.

Springfield News Company, The, Springfield. 1903, c. 437.

Springfield Office Supply Company, The, Springfield. 1903, c. 437.

Springfield Photo-Engraving Company, Springfield. 1903, c. 437.

Springfield Produce Brokerage Company, The, Springfield. 1903, c. 437.

Springfield Rubber Company, Springfield. 1903, c. 437.

Springfield Safe Deposit and Trust Company, Springfield. 1885, c. 343.

Springfield Sanitary Drinking Fountain Company, West Springfield. 1903, c. 437.

Springfield Security Company Incorporated, Springfield. 1903, c. 437.

Springfield Specialty Company, Springfield. 1903, c. 437.

Springfield Street Railway Company, Springfield. 1868, c. 63. 1869, c. 113. 1873, c. 149.

Springfield Union Publishing Company, Springfield. Pub. Stat., c. 106.

Springfield Waste Company, Springfield. Pub. Stat., c. 106.

Springfield Webbing Company, Springfield. Pub. Stat., c. 106.

Springfield Wholesale Grocery Company, Springfield. 1903, c. 437.

Springfield Wrecking and Lumber Company, The, Springfield. 1903, c. 437.

Spurr Addressing Machine Company, Boston. 1903, c. 437.

Spurr Veneer Company, Boston. 1903, c. 437.

Squantum Inn, Inc., Quincy. 1903, c. 437.

Stacy Adams Company, Brockton. 1903, c. 437.

Stacy's Clothing Store, Inc., Gloucester. 1903, c. 437.

Stadden's Art Shop Incorporated, Springfield. 1903, c. 437.

Stafford Mills, Fall River. 1871, c. 13.

Stahle Mechanical Tire Company, Boston. 1903, c. 437.

Stampafix Company, Boston. 1903, c. 437.

Standard Action Co., Cambridge. 1903, c. 437.

Standard Auto Supply Co., Boston (1911). 1903, c. 437.

Standard Auto Supply Co., Boston (1912). 1903, c. 437.

Standard Auto Valve Company, Boston. 1903, c. 437.

Standard Bottling and Extract Company, Boston. Pub. Stat., c. 106.

Standard Butter Co., Boston. 1903, c. 437.

Standard Button Works, Inc., Boston, 1903, c. 437.

Standard Charcoal Company, Somerville. 1903, c. 437.

Standard Clothes Dryer Company, Worcester. 1903, c. 437.

Standard Company, The, Boston. Pub. Stat., c. 106.

Standard Concrete & Construction Company, Springfield. 1903, c. 437.

Standard Cordage Company, Boston. Pub. Stat., c. 106.

Standard Crayon Manufacturing Company, Danvers. 1903, c. 437.

Standard Creamery Co., Boston. 1903, c. 437.

Standard Credit Company, Lynn. 1903, c. 437.

Standard Diary Company, The, Cambridge. 1870, c. 224.

Standard Dyewood & Extract Company, Medford. 1903, c. 437.

Standard Egg Co. Inc., Boston. 1903, c. 437.

Standard Equipment Company, The, Fall River. 1903, c. 437.

Standard Fabric Company, Fall River. 1903, c. 437.

Standard Fertilizer Company, Duxbury. Name changed to The American Agricultural Chemical Company of Massachusetts, q. v.

Standard Fibre Company, Somerville. 1903, c. 437.

Standard Foundry Company, Worcester. Pub. Stat., c. 106.

Standard Handle and Lumber Company, Townsend. 1903, c. 437.

Standard Horse Shoe Company, Wareham. Pub. Stat., c. 106.

Standard House Repair Co., Boston. 1903, c. 437.

Standard Investment Company, Springfield. 1903, c. 437.

Standard Jewelry Company, Arlington. 1903, c. 437.

Standard Labeling Machine Company, Boston. 1903, c. 437.

Standard Laundry Company of Boston, The, Boston. 1903, c. 437.

Standard Leather Company of Brockton, Brockton. 1903, c. 437.

Standard Lens Co., Boston. 1903, c. 437.

Standard Mailing Company, Boston. 1903, c. 437.

Standard Manufacturing and Supply Company, Boston. 1903, c. 437.

Standard Motor Car Company, New Bedford. 1903, c. 437.

Standard Motor Car Company of Massachusetts, Boston. 1903, c. 437.

Standard Paper Goods Company, Worcester. 1903, c. 437.

Standard Paper Tube Works, Lowell. 1903, c. 437.

Standard Patents and Securities Company, Boston. 1903, c. 437.

Standard Pharmacy, Boston. 1903, c. 437.

Standard Pocahontas Coal Company, Boston. 1903, c. 437.

Standard Publishing Company, The, Boston. Pub. Stat., c. 106.

Standard Range and Stove Company, Boston. 1903, c. 437.

Standard Sales Company, Boston. 1903, c. 437.

Standard Scale & Equipment Co. Boston, Mass., The, Boston. 1903, c. 437.

Standard Specialty Company, The, Worcester. 1903, c. 437.

Standard Specialty Sales Company, Boston. 1903, c. 437.

Standard Stamp Affixer Company, Boston. 1903, c. 437.

Standard Steel Shelving Company, Boston. 1903, c. 437.

Standard Stoneware Company, Malden. 1903, c. 437.

Standard Stove Lining Company, Taunton. 1903, c. 437.

Standard Supply Company Incorporated, Lowell. 1903, c. 437.

Standard Tire and Rubber Company, Boston. 1903, c. 437.

Standard Tire & Rubber Company of Springfield, Springfield. 1903, c. 437.

Standard Turning Works, Cambridge. Pub. Stat., c. 106.

Standard Turpentine Company, Boston. 1903, c. 437.

Standard Union Company, Boston. 1903, c. 437.

Standard Whip Company, Westfield. 1870, c. 224.

Standard Woven Fabric Company, Worcester. 1903, c. 437.

Standish Hall Company, Abington. 1870, c. 224.

Standish Hotel Company, Worcester. 1903, c. 437.

Standish Worsted Company, The, Plymouth. Pub. Stat., c. 106.

Stanhope Forge and Machine Works, Boston. 1903, c. 437.

Stanley Amusement Company, Lawrence. 1903, c. 437.

Stanley Company, The, Lawrence. 1903, c. 437.

Stanley Grain Company, Lawrence. Pub. Stat., c. 106.

Stanley, Harlow & Woodlock Company, Chelsea. 1903, c. 437.

Stanley Liquid Soap Company, Boston. 1903, c. 437.

Stanley Motor Carriage Company, Watertown. 1903, c. 437.

Stanley-Porter Co., Inc., Lawrence. 1903, c. 437.

Stanley Wood Grain Company, Taunton. 1903, c. 437.

Stanley Woolen Company, Uxbridge. 1903, c. 437.

Stansfield Felting Mills, Incorporated, Oxford. 1903, c. 437.

Staples & Towse, Inc., Boston. 1903, c. 437.

Staples Coal Company, Taunton. Pub. Stat., c. 106.

Star Amusement Company, Boston. 1903, c. 437.

Star Brass Manufacturing Company, Boston. Pub. Stat., c. 106.

Star Button Manufacturing Company, Leominster. Pub. Stat., c. 106.

Star Credit Clothing Company, Fall River. 1903, c. 437.

Star Credit Company, Lynn. 1903, c. 437.

Star Fish Company, Boston. 1903, c. 437.

Star Laundry Company of Methuen, Methuen. 1903, c. 437.

Star Manufacturing Company, Leominster. 1903, c. 437.

Star Moulding Company, Boston. 1903, c. 437.

Star Webbing Works, Inc., Brockton. 1903, c. 437.

Star Worsted Company, Fitchburg. 1870, c. 224.

Stark Lunch Company, Boston. 1903, c. 437.

Starkey Theatre Company, North Attleborough. 1903, c. 437.

Starlight Association, Incorporated, Boston. 1903, c. 437.

Starr Bog Company, Wareham. Pub. Stat., c. 106.

Starrett, Fields Company, Boston. 1903, c. 437.

Staso Laminated Slate Company, Boston. 1903, c. 437.

Staso Milling Company, Boston. 1903, c. 437.

State Electrical Manufacturing Co., Boston. 1903, c. 437.

State Lunch Co. (Inc.), Boston. 1903, c. 437.

State Publishing Company, Boston. 1903, c. 437.

State Rubber Company, Boston. 1903, c. 437.

State Security Company, Boston. 1903, c. 437.

State Street Exchange, Boston. 1888, c. 82.

State Street Trust Company, Boston. 1891, c. 199. 1897, c. 171.

State Wharf and Storage Company, Boston. Pub. Stat., c. 106.

Steam Vacuum Cleaner Company, Boston. 1903, c. 437.

Stearns & McKay Company, Marblehead. 1903, c. 437.

Stearns & Waterman Company, Boston. 1903, c. 437.

Stearns Leather Co., Boston. 1903, c. 437.

Steel Specialties Company, Boston. 1903, c. 437.

Steele Insurance Agency, Inc., The, Gloucester. 1903, c. 437.

Steiger, Dudgeon Company, New Bedford. 1903, c. 437.

Steimer & Moore Whip Company, Westfield. Pub. Stat., c. 106.

Stenberg and Company, Incorporated, Worcester. 1903, c. 437.

Stephen L. Bartlett Company, Boston. 1903, c. 437.

Stephenson and Saeger Company, Boston. 1903, c. 437.

Sterilac Company, Boston. 1903, c. 437.

Sterling Brush & Mop Co., Boston. 1903, c. 437.

Sterling Cider Co., Sterling. 1903, c. 437.

Sterling Comb Company, Leominster. Rev. Laws, c. 110.

Sterling Inn Company, Clinton. 1903, c. 437.

Sterling Knit Goods Company, Boston. Pub. Stat., c. 106.

Sterling Manufacturing Co., Boston. 1903, c. 437.

Sterling Ring Traveler Company, The, Fall River. 1903, c. 437.

Sterling Vacuum Cleaner Company, Worcester. 1903, c. 437.

Sterling Whip Company, The, Westfield. 1903, c. 437.

Sterling Worsted Company, The, Clinton. Pub. Stat., c. 106.

Sterlingworth Charcoal Company, Cambridge. 1903, c. 437.

Stern-Made Dress Co., The, Boston. 1903, c. 437.

Stetson Coal Company of Boston, The, Boston. Rev. Laws, c. 110.

Stetson Foster Company, Boston. Rev. Laws, c. 110.

Stetson Press, Inc., The, Boston. 1903, c. 437.

Stetson Shoe Company, The, Weymouth. Pub. Stat., c. 106.

Stetson Shops Company, The, Weymouth. 1903, c. 437.

Stevens & Snow Company, Marblehead. 1903, c. 437,.

Stevens-Duryea Company, Chicopee. 1903, c. 437.

Stevens Linen Works, Dudley. 1867, c. 325.

Stevens Manufacturing Company, Fall River. Pub. Stat., c. 106.

Stevenson-Meehan Company, The, Worcester. 1903, c. 437.

Stewart, Skinner Co., Worcester. 1903, c. 437.

Stewart 25c. Stores Company, Boston. 1903, c. 437.

Stickney & Poor Spice Co., Boston. Pub Stat., c. 106.

Stillman Bottling Company, Boston. 1903, c. 437.

Stillman Shaw, Inc., Boston. Name changed to The Genesco Company, q. v.

Stirling Mills, Lowell. 1870, c. 224.

Stockbridge Lighting Company, Stockbridge. Rev. Laws, c. 110.

Stockbridge Water Company, Stockbridge. 1851, c. 210.

Stoddard-Dayton Sales Company, Boston. 1903, c. 437.

Stoddard Ice Cream Company, The, Braintree. 1903, c. 437.

Stoddard Motor Car Company, Springfield. 1903, c. 437.

Stoddard Union Company, Somerville. 1903, c. 437.

Stone & Andrew, Inc., Boston. 1903, c. 437.

Stone and Berg Lumber Company, Worcester. 1903, c. 437.

Stone & Downer Co., Boston. Pub. Stat., c. 106.

Stone and Foster Lumber Company, Worcester. Pub. Stat., c. 106.

Stone & Webster Construction Company, Boston. 1903, c. 437.

Stone & Webster Engineering Corporation, Boston. 1903, c. 437.

Stone Building Company, Somerville. 1903, c. 437.

Stone Leather Company, Brockton. 1903, c. 437.

Stone, Timlow & Co., Incorporated, Boston. 1903, c. 437.

Stone-Underhill Heating and Ventilating Company, Boston. 1903, c. 437.

Stone Veneering Company, Rockport. 1903, c. 437.

Stoneham Odd Fellows' Hall Association, Stoneham. 1872, c. 120.

Stoneham Shoe Stock Company, Lynn. 1903, c. 437.

Stoneham Tanning Company, Stoneham. 1903, c. 437.

Stonemeal Fertilizer Company, Springfield. 1903, c. 437.

Stone's Express Incorporated, Lynn. 1903, c. 437.

Stoneville Company, Auburn. 1903, c. 437.

Stony Brook Railroad Corporation, Lowell. 1845, c. 251.

Stony Brook Water Power Company, Littleton and Westford. 1866, c. 231.

Storage Grocery Company, The, Salem. 1903, c. 437.

Storer and Gelotte Co., Quincy. 1903, c. 437.

Story Company, The, Rockport. 1903, c. 437.

Story Simmons Company, The, Boston. 1903, c. 437.

Stoughton Gas and Electric Company, Stoughton. Pub. Stat., c. 106.

Stoughton Rubber Company, Boston. Pub. Stat., c. 106.

Stoughton Stamping Company, Stoughton. 1903, c. 437.

Stoughton Trust Company, Stoughton. 1904, c. 374.

Stover and Bean Co., Lowell. 1903, c. 437.

Stover-Lang Company, Boston. 1903, c. 437.

Stowe and Woodward Company, Brockton. 1903, c. 437.

Strathmore Paper Company, West Springfield. 1903, c. 437.

Strathmore Worsted Mills, Concord. 1903, c. 437.

Stratton Automobile Company, Malden. 1903, c. 437.

Stratton Level Company, Greenfield. 1903, c. 437.

Stratton Press, Inc., The, Watertown. 1903, c. 437.

Strauss Amusement Company, Lowell. 1903, c. 437.

Street Lumber Company, The, South Hadley. 1903, c. 437.

Stromberg Motor Devices Company of Massachusetts, Boston. 1903, c. 437.

Stronglite Package Company, Boston. 1903, c. 437.

Strout Bros. Construction Co., Chelsea. 1903, c. 437.

Strout Brothers, Incorporated, Lynn. 1903, c. 437.

Structural Cement Stone Company, Lynn. 1903, c. 437.

Studebaker-Worcester Company, Worcester. Name changed to Worcester Automobile Company, q. v.

Sturdy-Cummings Company, North Attleborough. 1903, c. 437.

Sturtevant and Haley Beef and Supply Company, Boston. Pub. Stat., c. 106.

Sturtevant, Merrick Company, Springfield. 1903, c. 437.

Stutz Motor Car Company of New Haven, Boston. 1903, c. 437.

Suburban Amusement Company, Natick. 1903, c. 437.

Suburban Coal Company, Somerville. Rev. Laws, c. 110.

Suburban Gas and Electric Company, Revere. Pub. Stat., c. 106.

Success Manufacturing Company, Gloucester. 1903, c. 437.

Sudbury Sand Company, South Sudbury. 1903, c. 437.

Suffolk Amusement Company, Boston. 1903, c. 437.

Suffolk Association, Incorporated, Chelsea. 1903, c. 437.

Suffolk Brewing Company, Boston. 1875, c. 164.

Suffolk Clothing Company, Boston. 1903, c. 437.

Suffolk Coal Company, Boston. Rev. Laws, c. 110.

Suffolk Decorating Company, Boston. 1903, c. 437.

Suffolk Desiccated Egg Co. Inc., Boston. 1903, c. 437.

Suffolk Leasehold Company, Revere and Boston. 1903, c. 437.

Suffolk Leather Manufacturing Co., Boston. Rev. Laws, c. 110.

Suffolk Manufacturing Company, The, Boston. 1903, c. 437.

Suffolk Motor Company, Boston. 1903, c. 437.

Suffolk Storage Warehouse Company, Boston. Pub. Stat., c. 106.

Suffolk Street Garage, Inc., Lynn. 1903, c. 437.

Suffolk Supply Co., Boston. 1903, c. 437.

Sugden Press Bagging Company, The, Chelmsford. 1903, c. 437.

Sullivan & Daly Co., Boston. 1903, c. 437.

Sullivan Sample Shoe Store Incorporated, Malden. 1903, c. 437.

Summa Carbon and Ribbon Company, Boston. 1903, c. 437.

Summerfield Company, Boston. 1903, c. 437.

Summit Thread Company, Boston. 1903, c. 437.

Sumner Coal Company, Worcester. 1903, c. 437.

Sumner Crosby & Son Incorporated, Boston. 1903, c. 437.

Sumner Fruit Co., Worcester. 1903, c. 437.

Sumner Manufacturing Company, Boston. Rev. Laws, c. 110.

Sun Liniment Company, The, Pittsfield. 1903, c. 437.

Sun Novelty Company, The, Fitchburg. 1903, c. 437.

Sun Printing Company, The, Pittsfield. Pub. Stat., c. 106.

Suncook Mills, Boston. 1903, c. 437.

Sunderland Electric Light and Power Company, Sunderland. Rev. Laws, c. 110.

Sunderland Water Company, Sunderland. 1884, c. 107. 1910, c. 441.

Sunset Grocery Company, Lynn. 1903, c. 437.

Suomi Co-operative Store Company, Gloucester. 1903, c. 437.

Superb Theatre, Inc., Boston. 1903, c. 437.

Superintendent and Foreman Company, The, Boston. 1903, c. 437.

Superior Laundry Company, Springfield. 1903, c. 437.

Superior Overall Company, Boston. 1903, c. 437.

Superior Spiral Tool-Driver Company, Springfield. 1903, c. 437.

Superior Tissue Paper Company, Springfield. 1903, c. 437.

Supreme Theatre Inc., Boston. 1903, c. 437.

Sure Foot Ice Creeper Company, Brockton. 1903, c. 437.

Sure Seal Manufacturing Company, Worcester. 1903, c. 437.

Sutton's Mills, Boston. 1903, c. 437.

Svea Publishing Company, Worcester. 1903, c. 437.

Swain Construction Company, The, Lynn. 1903, c. 437.

Swallow & Fales Company, Boston. 1903, c. 437.

Swampscott Gelatine Company, Swampscott. Pub. Stat., c. 106.

Swan Fabric Company, Lowell. 1903, c. 437.

Swan Holt Company, The, Boston. Pub. Stat., c. 106.

Swan-Russell Company, Boston. 1903, c. 437.

Swansea Dye Works, Swansea. Pub. Stat., c. 106.

Swasey Brothers Incorporated, Newburyport. 1903, c. 437.

Swasey, Raymond & Page, Incorporated, Boston. 1903, c. 437.

Swedish Publishing Company, The, Worcester. Pub. Stat., c. 106.

Swendeman Water Cooling Tower Company, The, Boston. 1903, c. 437.

Swift River Company, Enfield. Organized, 1852. 1851, c. 133.

Swimming Pool Filtration Company, The, Boston. 1903, c. 437.

Swiss Cleansers and Dyers, Inc., Springfield. 1903, c. 437.

Sydney K. Cohen Importing Company, Boston. 1903, c. 437.

Sylvanus Rich Corporation, Somerville. 1903, c. 437.

Sylvanus Smith & Co., Inc., Gloucester. 1903, c. 437.

Sylvester Bros. Co., Boston. 1903, c. 437.

Sylvester Company, The, Somerville. Pub. Stat., c. 106.

Sylvester Tower Company, Cambridge. 1903, c. 437.

Symonds & Poor Carbonator Company, Boston. 1903, c. 437.

T. A. Cromwell & Son Company, Boston. 1903, c. 437.

T. A. Holt Company, Andover. 1903, c. 437.

T. C. Entwistle Company, Lowell. 1903, c. 437.

T. C. Thurlow's Sons, Incorporated, West Newbury. 1903, c. 437.

T. Casey Company, Boston. Pub. Stat., c. 106.

T. D. Barry Company, Brockton. 1903, c. 437.

T. D. Borst Company, Boston. 1903, c. 437.

T. D. Cook and Company, Incorporated, Boston. 1903, c. 437.

T. D. Sullivan and Sons Company, Newton. 1903, c. 437.

T. Dexter Johnson Company, Boston. Pub. Stat., c. 106.

T. E. Chase & Son Company, Boston. 1903, c. 437.

T. E. Moseley Co., Boston. 1903, c. 437.

T. E. Rich Company, Barre. Pub. Stat., c. 106.

T. H. Gill Co., Boston. 1903, c. 437.

T. H. Jones Shoe Co., Stoneham. Pub. Stat., c. 106.

T. H. O'Donnell & Company, Inc., Cambridge. 1903, c. 437.

T. H. Wheeler Company, Boston. Pub. Stat., c. 106.

T. H. Whittemore Co., Boston. 1903, c. 437.

T. J. Fitzgerald Company, Springfield. 1903, c. 437.

T. J. Flynn Sons Company, Boston. 1903, c. 437.

T. M. Walker Company, Springfield. 1903, c. 437.

T. Martin and Brother Manufacturing Company, Chelsea. Pub. Stat., c. 106.

T. O. Metcalf Company, Boston. 1903, c. 437.

T. P. F. Collins Shoe Co., Incorporated, Haverhill. Name changed to The Wingate Shoe Corporation, q. v.

T. P. Sampson Company, Springfield. 1903, c. 437.

T. Shea, Incorporated, Springfield. 1903, c. 437.

T. Stuart & Son Company, Newton. Pub. Stat., c. 106.

T. T. Connolly Co., Boston. 1903, c. 437.

T. W. Howard Leather Company, Stoneham. 1903, c. 437.

T. W. Norman Company, Boston. 1903, c. 437.

T. W. O'Connor Company, Boston. Pub. Stat., c. 106.

T. W. Rogers Company, Lynn. Rev. Laws, c. 110.

T Wharf Fish Market Corporation, Boston. Pub. Stat., c. 106.

Taber Mill, New Bedford. 1903, c. 437.

Taconic Sulphur Ore Company, North Adams. 1903, c. 437.

Taft Woolen Company, Bellingham. 1903, c. 437.

Taghconic Telephone Company, West Stockbridge. Rev. Laws, c. 110.

Tailby-Nason Company, Boston. 1903, c. 437.

Tait Coal Company, Springfield. 1903, c. 437.

Talbot Avenue Auto Station, Boston. 1903, c. 437.

Talbot Clothing Company, Lowell. Pub. Stat., c. 106.

Talbot Company, Boston. Pub. Stat., c. 106.

Talbot Dyewood and Chemical Company, Billerica. Pub. Stat., c. 106.

Talbot Mills, Billerica. Pub. Stat., c. 106.

Talbot Wool Combing Company, Norton. 1903, c. 437.

Tally-ho Knitting Company, Douglas. 1903, c. 437.

Tanana Associates, Incorporated, The, Boston. 1903, c. 437.

Tank O'Gas Company, Boston. 1903, c. 437.

Tanner Hamilton Company, Pittsfield. Pub. Stat., c. 106.

Tanners Egg Company, Boston. 1903, c. 437.

Tarbett Machine Company, Boston. 1903, c. 437.

Tarbox Drug Company, Boston. 1903, c. 437.

Tarr and Wonson, Limited, Gloucester. Pub. Stat., c. 106.

Tarr Marine Paint Company, Gloucester. 1903, c. 437.

Tarr's Structural and Marine Paint Company, Rockport. 1903, c. 437.

Tate Manufacturing Company, Boston. 1903, c. 437.

Taub-Scott Company, Boston. 1903, c. 437.

Taunton and Pawtucket Street Railway Company. Rev. Laws, c. 112.

Taunton Construction Company, Taunton. Rev. Laws, c. 110.

Taunton Co-operative Grocery Co. Inc., The, Taunton. 1903, c. 437.

Taunton Crucible Company, Taunton. Gen. Stat., c. 61.

Taunton Dye Works and Bleachery Company, Taunton. Pub. Stat., c. 106.

Taunton Evening News, Taunton. Pub. Stat., c. 106.

Taunton Gas Light Company, Taunton. 1853, c. 3.

Taunton Hosiery Co., The, Taunton. 1903, c. 437.

Taunton Hotel Company, Taunton. 1903, c. 437.

Taunton Knitting Co., Taunton. 1903, c. 437.

Taunton-New Bedford Copper Company, Taunton. Chartered 1831. 1830, c. 19. 1891, c. 360.

Taunton Oil Cloth Company, Taunton. 1851, c. 133.

Taunton Planing Mill Company, Taunton. 1903, c. 437.

Taunton Rivet Works, Taunton. 1903, c. 437.

Taunton Sheffield Plate Company, Taunton. 1903, c. 437.

Taunton Spindle Company, The, Taunton. 1903, c. 437.

Taunton Wholesale Millinery Company, The, Taunton. 1903, c. 437.

Taunton Wool Stock Company, Taunton. Rev. Laws, c. 110.

Taxa, "Incorporated," Boston. 1903, c. 437.

Taxi Motor Cab Company of Boston, Boston. 1903, c. 437.

Taxi Service Company, Boston. 1903, c. 437.

Taxicab Service Company, Worcester. 1903, c. 437.

Taylor and Barker Company, Tewksbury. 1903, c. 437.

Taylor Bramley Company, The, Chicopee. Pub. Stat., c. 106.

Taylor Brothers Laundry, Incorporated, Boston. 1903, c. 437.

Taylor-Burt Company, The, Holyoke. 1903, c. 437.

Taylor Chemical Company, Boston. 1903, c. 437.

Taylor Goodwin Company, Bradford. Pub. Stat., c. 106.

Taylor Roofing Co., Inc., Lowell. 1903, c. 437.

Tecumseh Mills, Fall River. 1866, c. 12.

Teel Manufacturing Company, Incorporated, Medford. 1903, c. 437.

Teel Motor Company, Medford. 1903, c. 437.

Telegram Publishing Co., The, Lawrence. Pub. Stat., c. 106.

Telegraphers Trading & Loan Company, Boston. 1903, c. 437.

Telelectric Company, The, Pittsfield. 1903, c. 437.

Telephone Improvements Company, Boston. 1903, c. 437.

Telepost Company of Massachusetts, Boston. Rev. Laws, c. 110.

Temple Manufacturing Company, Boston. 1903, c. 437.

Temple Place Wholesale Millinery Co., Boston. 1903, c. 437.

Temple Stuart Company, The, Templeton. 1903, c. 437.

Temple Theatre Company, Boston. 1903, c. 437.

Templeton Manufacturing Company, Boston. 1903, c. 437.

Templeton Street Railway Company. 1896, c. 205. 1898, c. 61. 1900, c. 123.

Tenexine Company, Boston. 1903, c. 437.

Tenexine Glue Company, Fall River. 1903, c. 437.

Tennessee Eastern Electric Company, Boston. 1903, c. 437.

Tenney Worcester Company, Worcester. 1903, c. 437.

Ter-Min Exigencies Company, Boston. 1903, c. 437.

Terminal Storage Company, Boston. 1903, c. 437.

Terminal Wharf & Railroad Warehouse Company, Boston. 1903, c. 437.

Tewksbury Water Company, Tewksbury. 1911, c. 525.

Textile American Publishing Company, Boston. 1903, c. 437.

Textile Overseers Review Publishing Company, Boston. 1903, c. 437.

Textile Products Company, Melrose. 1903, c. 437.

Textile Securities Company, Boston. 1903, c. 437.

Thacker-Craig Paper Company, Springfield. 1903, c. 437.

Thacker Paper Company, Springfield. Name changed to Thacker-Craig Paper Company, q. v.

Thayer Company, Worcester. 1903, c. 437.

Thayer-Foss Company, Boston. 1903, c. 437.

Thayer Manufacturing Company, Fall River. 1903, c. 437.

Thayer Woolen Company, Oxford. Pub. Stat., c. 106.

Theater Amusement Company, The, Springfield. 1903, c. 437.

Theodore Metcalf Company, Boston. 1903, c. 437.

Theodore Schwamb Company, The, Arlington. Pub. Stat., c. 106.

Therapeutic Publishing Company, The, Boston. 1903, c. 437.

Thermolac Manufacturing Company, Boston. 1903, c. 437.

Third Oakland Syndicate, Incorporated, Springfield. 1903, c. 437.

35% Automobile Supply Company, Boston. 1903, c. 437.

This is Holmes' Corporation, Brockton. 1903, c. 437.

Thissell Company, The, Beverly. 1903, c. 437.

Thomas A. Brook Company, Boston. 1903, c. 437.

Thomas and John P. Cavanagh Company, Boston. 1903, c. 437.

Thomas B. Jeffrey Company of New England, The, Boston. 1903, c. 437.

Thomas B. Morrill, Incorporated, Boston. 1903, c. 437.

Thomas C. Lee Insurance Agency Incorporated, The, Boston. 1903, c. 437.

Thomas D. Gard Company, Incorporated, Worcester. 1903, c. 437.

Thomas Dalby Company, Watertown. Pub. Stat., c. 106.

Thomas F. Duffy Company, Lowell. 1903, c. 437.

Thomas F. Galvin, Incorporated, Boston. 1903, c. 437.

Thomas Groom & Co., Incorporated, Boston. 1903, c. 437.

Thomas H. Logan Company, Lynn. 1903, c. 437.

Thomas J. Grey Company, Boston. 1903, c. 437.

Thomas J. Hind, Inc., Boston. 1903, c. 437.

Thomas J. Ryan Company of Attleboro, The, Boston. 1903, c. 437.

Thomas J. Shea Company, Boston. 1903, c. 437.

Thomas Motor Car Company of Boston, Boston. 1903, c. 437.

Thomas O'Brien Company, Lawrence. 1903, c. 437.

Thomas O'Callaghan Company, Boston. 1903, c. 437.

Thomas O'Connell Manufacturing Company, Somerville. 1903, c. 437.

Thos. P. Nichols and Son Company, Lynn. 1903, c. 437.

Thomas R. Smith Co., Cambridge. 1903, c. 437.

Thomas Strahan Decorating Company, Boston. Pub. Stat., c. 106.

Thomas Todd Co., Boston. 1903, c. 437.

Thomas W. Emerson Company, Boston. Pub. Stat., c. 106.

Thomas Wood Company, Boston. 1903, c. 437.

Thompson & Norris Company, The, Boston. Pub. Stat., c. 106.

Thompson and Spear Company, Boston. 1903, c. 437.

Thompson Box Company, Cambridge. 1903, c. 437.

Thompson Construction Company, Haverhill. 1903, c. 437.

Thompson-Durkee Company, Boston. 1903, c. 437.

Thompson Enamel and Chemical Company, Gloucester. 1903, c. 437.

Thompson Exerciser Company, Worcester. 1903, c. 437.

Thompson Hardware Company, The, Lowell. Pub. Stat., c. 106.

Thompson, Snow & Davis Company, Boston. Pub. Stat., c. 106.

Thomson Electric Welding Company, Lynn. 1903, c. 437.

Thorn & Company, Incorporated, Boston. 1903, c. 437.

Thorn Medicine Company, The, Fitchburg. Pub. Stat., c. 106.

Thorndike Company, Palmer. 1836, c. 25.

Thorndike Lane Company, Boston. 1903, c. 437.

Thorndike Manufacturing Company, Lowell. Pub. Stat., c. 106.

Thorp and Martin Co., Boston. Pub. Stat., c. 106.

Thrasher Diamond Finish Co., Boston. 1903, c. 437.

Three Millers Company, The, Boston. Rev. Laws, c. 110.

Three Rivers Co-operative Association, The, Palmer. 1903, c. 437.

Thulin-Murphy Company, Boston. 1903, c. 437.

Thurston Associates Limited, Boston. 1903, c. 437.

Tichnor Brothers Incorporated, Boston. 1903, c. 437.

Tide-Water Broken Stone Company, Boston. 1903, c. 437.

Tide Water Oil Company of Massachusetts, Boston. 1903, c. 437.

Tilene Company, Boston. 1903, c. 437.

Tileston and Hollingsworth Company, Boston. Pub. Stat., c. 106.

Tileston and Livermore Company, Boston. 1903, c. 437.

Tilton & Cook Co., Leominster. 1903, c. 437.

Times Company, The, Newton. 1903, c. 437.

Times Newspaper Company, New Bedford. 1903, c. 437.

Timon's Express Company, Boston. 1903, c. 437.

Timothy Smith Company, Boston. 1903, c. 437.

Timson Bros. Inc., Boston. 1903, c. 437.

Tirrell Pharmaceutical Company, Boston. 1903, c. 437.

Title Guarantee & Mortgage Company, Boston. 1903, c. 437.

Tober Brothers Incorporated, Springfield. 1903, c. 437.

Tobey Lime Company, West Stockbridge. 1903, c. 437.

Tobey's Boston Suburban List Inc., Boston. 1903, c. 437.

Toiletine Company, The, Greenfield. 1903, c. 437.

Tolland Company, Tolland. 1903, c. 437.

Tolman Brothers Manufacturing Company, Orange. 1903, c. 437.

Tolman Manufacturing Company, Boston. 1903, c. 437.

Tom Wilson, Limited, Boston. 1903, c. 437.

Tomer Advertising Agency, Boston. 1903, c. 437.

Tonawanda Camp Company, Boston. 1903, c. 437.

Toomey and Cody Company, Springfield. 1903, c. 437.

Toomey and Demara Amusement Co., The, Lawrence. 1903, c. 437.

Toppan Boat Manufacturing Company, Boston. 1903, c. 437.

Toquima Reduction Company, Worcester. 1903, c. 437.

Torrey, Bright & Capen Company, Boston. Pub. Stat., c. 106.

Torrey-Epstein Company, Boston. 1903, c. 437.

Torreys & Company, Incorporated, Boston. 1903, c. 437.

Torsion Nut-Lock and Washer Company, The, Boston. 1903, c. 437.

Totem Manufacturing Company, Boston. 1903, c. 437.

Touraine Shirt Company, Boston. 1903, c. 437.

Tourist Specialty Brush Company, Boston. 1903, c. 437.

Tower Motor Co., Adams. 1903, c. 437.

Towle Land Company, Boston. 1903, c. 437.

Towle Manufacturing Company, Newburyport. 1870, c. 224. 1882, c. 230.

Towne & Whitney, Inc., Gardner. 1903, c. 437.

Towne Fuller Company, The, Westfield. Pub. Stat., c. 106.

Towne Whitney & Cobb Inc., Gardner. Name changed to Towne & Whitney, Inc., q. v.

Towse Railway Publishing Company, Boston. 1903, c. 437.

Tracy Brothers' Leather Company, Boston. Rev. Laws, c. 110.

Trades Agency, The, Boston. 1903, c. 437.

Train Smith Company, Boston. Pub. Stat., c. 106.

Transcript Publishing Company, The, Holyoke. 1903, c. 437.

Transfer Pharmacy Incorporated, Boston. 1903, c. 437.

Trask Culm Furnace Company, Boston. 1903, c. 437.

Trask Heating Company, Boston. 1903, c. 437.

Traveler Shoe Company, The, Boston. 1903, c. 437.

Travers-Smith Co., Peabody. 1903, c. 437.

Treat Hardware and Supply Company, Lawrence. Pub. Stat., c. 106.

Tremain Electric Company, Brockton. 1903, c. 437.

Tremont and Suffolk Mills, Lowell and Boston. 1871, c. 152.

Tremont Garage Company, Boston. 1903, c. 437.

Tremont Investment Company, Boston. 1903, c. 437.

Tremont Nail Company, Boston and Wareham. 1851, c. 133.

Tremont Rubber Company, Boston. Pub. Stat., c. 106.

Tremont Securities Company, Boston. 1903, c. 437.

Tremont Wine Company, Boston. 1903, c. 437.

Tremont Worsted Company, Methuen. 1903, c. 437.

Tremont Worsted Mills, Methuen. 1903, c. 437.

Tribe Automatic Headlight Co., Worcester. 1903, c. 437.

Tribune Building Company, Framingham. Pub. Stat., c. 106.

Tribune Company, Framingham. 1903, c. 437.

Tribune-Enterprise, Incorporated, The, Watertown. 1903, c. 437.

Trimount Laundry Company, Boston. 1903, c. 437.

Trimount Lumber Company, Boston. 1903, c. 437.

Trimount Press, Inc., Boston. 1903, c. 437.

Trimount Theatre Company, Boston. 1903, c. 437.

Trisome Spring Water Company, Fall River. 1903, c. 437.

Tritton & Jenner Company, Ltd., Worcester. 1903, c. 437.

Triumph Couch Bed Co., Boston. 1903, c. 437.

Trixolo Company, The, Concord. 1903, c. 437.

Trombly Jewelry Company, Worcester. 1903, c. 437.

Tropical Medicine Company, Boston. 1903, c. 437.

Troy Cotton and Woollen Manufactory, Fall River. Chartered 1814. 1813, c. 145.

Troy Hand Laundry Co., Fall River. 1903, c. 437.

Troy White Granite Company, Worcester. Pub. Stat., c. 106.

Trussell Hay Harvesting Machinery Company, Boston. 1903, c. 437.

Tubular Rivet and Stud Company, Boston. Pub. Stat., c. 106.

Tucke & Parker Company, Lowell. 1903, c. 437.

Tucker-Emerson Company, The, Lynn. Pub. Stat., c. 106.

Tudor Company, Boston. 1868, c. 245.

Tudor Press, Incorporated, The, Boston. 1903, c. 437.

Tufts Sanitary Flooring Company, Boston. 1903, c. 437.

Turner & Hefler Company, Hyde Park. 1903, c. 437.

Turner and Maloney Shoe Company, Amesbury. 1903, c. 437.

Turner's Falls Company. Chartered 1794. 1866, c. 275. 1912, c. 300.

Turner's Falls Cotton Mills, Montague. Pub. Stat., c. 106.

Turva Co-operative Store Company, Quincy. 1903, c. 437.

Tuttle-Abbott Company, The, Boston. 1903, c. 437.

Tuttle & Bryant Co., North Adams. 1903, c. 437.

Tuttle Silver Company, Boston. 1903, c. 437.

Tweedy and Barnes Company, North Attleborough. 1903, c. 437.

Twentieth Century Electrical Construction Company, The, Plymouth. 1903, c. 437.

Twenty-five Associates of Roxbury, Inc., Boston. 1903, c. 437.

Twenty-six Letter Puzzle Company, Boston. 1903, c. 437.

Twin Bowl Cream Separator Company, Boston. 1903, c. 437.

Twin-Elm Spring Corporation, The, Lexington. 1903, c. 437.

Twin Light Garage Company, Gloucester. 1903, c. 437.

Twin Oak Poultry and Egg Company, Williamstown. 1903, c. 437.

Twombly Bros. Company, Lynn. 1903, c. 437.

Tyer Rubber Company, Andover. 1870, c. 224.

Tyler Brothers Corporation, Boston. 1903, c. 437.

Tyler-Wires Company, Boston. 1903, c. 437.

Tyler's Business College, Worcester. 1903, c. 437.

Tyngsboro Electric Light Company, Tyngsboro. Rev. Laws, c. 110.

Tyrrell-Gill Company, Boston. 1903, c. 437.

Tyson, Weare & Marshall Co., Boston. 1903, c. 437.

U. C. Smith Company, Brockton. 1903, c. 437.

U. Holzer (Inc.), Hyde Park. 1903, c. 437.

U. S. Finance Co., Boston. 1903, c. 437.

U. S. Light & Heating Company, Boston. 1903, c. 437.

U. S. Mfg. Company, Boston. 1903, c. 437.

U. T. Hungerford Brass & Copper Company of Boston, Boston. 1903, c. 437.

Uinta Oilfields Company, Boston. 1903, c. 437.

"Ultimate" Filter Corporation, The, Plymouth. 1903, c. 437.

Ultra Motor Car Company, Boston. 1903, c. 437.

Umbagog Camp Company, Boston. 1903, c. 437.

Underhay Oil Co., Boston. Pub. Stat., c 106.

Underhill Company, The, Boston. 1903, c. 437.

Underwood Typewriter Company, Boston. 1903, c. 437.

União Michaelense Incorporated, Cambridge. 1903, c. 437.

Union Amusement Company, Brockton. 1903, c. 437.

Union Avenue Hospital, Incorporated, Framingham. 1903, c. 437.

Union Belt Company, Fall River. 1870, c. 224.

Union Blacking Company, Incorporated, The, Lynn. 1903, c. 437.

Union Brass Foundry Company, Lowell. Rev. Laws, c. 110.

Union Building Association, Georgetown. Pub. Stat., c. 106.

Union Butter Company, The, Worcester. Rev. Laws, c. 110.

Union Caliper Co., Fitchburg. 1903, c. 437.

Union Cast Steel & Iron Company, Boston. 1903, c. 437.

Union Coal and Wood Company, Holyoke. Pub. Stat., c. 106.

Union Coal Company, Fitchburg. Pub. Stat., c. 106.

Union Coal Ice and Grain Company, Lancaster. 1903, c. 437.

Union Comb Manufacturing Company, Leominster. 1903, c. 437.

Union Commercial Paper Company, Boston. 1903, c. 437.

Union Company, Rockland. 1866, c. 290.

Union Cotton Manufacturing Company, Fall River. 1870, c. 224.

Union Curled Hair Company, Hyde Park. 1903, c. 437.

Union Cutlery and Hardware Company, Springfield. 1903, c. 437.

Union Desk Co., Boston. Pub. Stat., c. 106.

Union Drug Company of Malden, Malden. 1903, c. 437.

Union Drugs Stores Company, Boston. 1903, c. 437.

Union Electric Light Company, Franklin. Pub. Stat., c. 106.

Union Engraving Company, The, Boston. 1903, c. 437.

Union Fire Insurance Agency (Incorporated), Charlemont. 1903, c. 437.

Union Foundry Company, Fitchburg. 1903, c. 437.

Union Freight Railroad Company, Boston. 1872, c. 342. 1873, c. 235.

Union Fuel Company, Boston. 1903, c. 437.

Union Furniture Company, The, Brockton. 1903, c. 437.

Union Gear & Machine Company, Boston. 1903, c. 437.

Union Glass Company, Somerville. Gen. Stat., c. 61.

Union Ice Company, Boston. Gen. Stat., c. 61.

Union Iron & Metal Company, Boston. 1903, c. 437.

Union Jewelry Company, Boston. 1903, c. 437.

Union Laundry Co., Worcester. 1903, c. 437.

Union Leather Company, Lynn. 1903, c. 437.

Union Light & Power Company, Foxborough. Rev. Laws, c. 110.

Union Loan Association, Taunton. 1903, c. 437.

Union Machine Company, Fitchburg. Pub. Stat., c. 106.

Union Manufacturing and Drop Forge Company, Boston. 1903, c. 437.

Union Metallic Paint Company of Massachusetts, The, Topsfield. 1903, c. 437.

Union Mill, Becket. Pub. Stat., c. 106.

Union Newspaper Company, Springfield. 1903, c. 437.

Union Oil and Chemical Company, The, Boston. 1903, c. 437.

Union Optical Company, Boston. 1903, c. 437.

Union Parlor Furniture Company, Boston. 1903, c. 437.

Union Printing Company, Lowell. 1903, c. 437.

Union Publishing Company, Boston. 1903, c. 437.

Union Raincoat Company, Boston. 1903, c. 437.

Union Refining Company, Boston. 1903, c. 437.

Union Screen Plate Company, Fitchburg. Rev. Laws, c. 110.

Union Seal Company, Boston. 1903, c. 437.

Union Shoddy Mills, Inc., Worcester. 1903, c, 437.

Union Spar Company, Gloucester. Pub. Stat., c. 106.

Union Stables Company, Cambridge. 1903, c. 437.

Union Stove Lining Company, Taunton. 1903, c. 437.

Union Street Railway Company, New Bedford. Authorized, 1887, c. 91. Approved June 11, 1887.

Union Supply Company, Boston. 1903, c. 437.

Union Telephone and Telegraph Company of Massachusetts, Boston. Pub. Stat., c. 106.

Union Tool Company, Boston. 1903, c. 437.

Union Trading Stamp Company, Boston. 1903, c. 437.

Union Trust Company, Boston. 1888, c. 422. 1900, c. 97.

Union Trust Company of Springfield, Massachusetts, Springfield. 1904, c. 374.

Union Twist Drill Company, Athol. 1903, c. 437.

Union Water Meter Company, Worcester. Confirmation of organization, 1875. 1870, c. 224, § 12. 1874, c. 349, § 2.

Union Welting Company, Boston. Pub. Stat., c. 106.

Unique Amusement Company, Boston. 1903, c. 437.

Unique Theatre Company of Boston, Boston. 1903, c. 437.

United Amusement Company, Boston. 1903, c. 437.

United Associates Inc., Boston. 1903, c. 437.

United Attraction Company, The, Lexington. 1903, c. 437.

United Building Company, Boston. 1903, c. 437.

United Candy Company, Boston. 1903, c. 437.

United Chemical Company, Boston. 1903, c. 437.

United Cleanser Company, Boston. 1903, c. 437.

United Cloak & Suit House Company, Boston. 1903, c. 437.

United Clothing Company, incorporated, Fall River. 1903, c. 437.

United Comfort Shoe Company, Lynn. 1903, c. 437.

United Commercial Company, Boston. 1903, c. 437.

United Distributing Company, Boston. 1903, c. 437.

United Drug Company, Boston. 1903, c. 437.

United Druggists Mutual Fire Insurance Company, Boston. 1907, c. 576.

United Electric Apparatus Company, Boston. 1903, c. 437.

United Electric Light Company, Springfield. Pub. Stat., c. 106.

United Feather Company, Boston. 1903, c. 437.

United Fish Company, Boston. 1903, c. 437.

United Fisheries Company, Gloucester. 1903, c. 437.

United 5 & 10 ¢ Stores, Incorporated, Springfield. 1903, c. 437.

United Fuel Company, Boston. 1903, c. 437.

United Garage Company, Boston. 1903, c. 437.

United Heel Company, Lynn. 1903, c. 437.

United Hospitals Drug Co. (Inc.), The, Fall River. 1903, c. 437.

United Laboratories Company, Boston. 1903, c. 437.

United Leather Company of Boston, Boston. 1903, c. 437.

United Lumber Company, The, Springfield. Pub. Stat., c. 106.

United Machine Tool Company, The, Boston. 1903, c. 437.

United Manufacturing Company, The, Springfield. Pub. Stat., c. 106.

United Mercantile Agency, Inc., The, Boston. 1903, c. 437.

United Metal Seal Company, Boston. 1903, c. 437.

United Mineral Company, Boston. 1903, c. 437.

United Motor Boston Company, Boston. 1903, c. 437.

United Nut Lock Company, Springfield. 1903, c. 437.

United Optical Company, Webster. 1903, c. 437.

United Paper Stock Company, Chelsea. 1903, c. 437.

United Perfume Company, Boston. 1903, c. 437.

United Propagating Company, Inc., Worcester. 1903, c. 437.

United Provision Co., Boston. 1903, c. 437.

United Realties Corporation, The, Worcester. 1903, c. 437.

United Retail Stores of New England, Inc., Boston. 1903, c. 437.

United Service Auto Co., Boston. 1903, c. 437.

United Sewing Machinery Company, Springfield. 1903, c. 437.

United Shirt & Collar Co., Boston. 1903, c. 437.

United Spinning Machinery Company, Boston. 1903, c. 437

United States Cartridge Company, Lowell. 1903, c. 437.

United States Cities Railway Company, Boston. 1903, c. 437.

United States Column Company, Boston. 1903, c. 437.

United States Construction Company, Boston. 1903, c. 437.

United States Co-operative Automobile League (Inc.), Cambridge. 1903, c. 437.

United States Cotton Manufacturing Co., Boston. Rev. Laws, c. 110.

United States Electric Heating Company, Boston. 1903, c. 437.

United States Electric Signal Company, Newton. 1903, c. 437.

United States Envelope Sealing Machine Company, Springfield. 1903, c. 437.

United States Hotel Company, Boston. Chartered 1825. 1824, c. 103. 1840, c. 33.

United States Institute Company, Boston. 1903, c. 437.

United States Loan Association, Springfield. 1903, c. 437.

United States Lumber Corp., Boston. 1903, c. 437.

United States Mail Order Company, Boston. 1903, c. 437.

United States Metal Products Company, Boston. 1903, c. 437.

United States Puncture Proof Tire Filler Co., Boston. 1903, c. 437.

United States Sand Blast and Waterproofing Company, Boston. 1903, c. 437.

United States Sealing Company, Springfield. 1903, c. 437.

United States Securities Company, Boston. 1903, c. 437.

United States Shoe Company, Boston. 1903, c. 437.

United States Snuff Company, Boston. 1903, c. 437.

United States Spring Bed Company, The, Springfield. Pub. Stat., c. 106.

United States Steel Hoop Company, Boston. 1903, c. 437.

United States Tanned Pig Skin Company, Peabody. 1903, c. 437.

United States Transfer Advertising Company, Boston. 1903, c. 437.

United States Trust Company, Boston. 1887, c. 188. 1888, c. 251. 1895, c. 30.

United States Willow Company, Melrose. 1903, c. 437.

United States Worsted Company, Boston. 1903, c. 437.

United Stationers, Inc., Boston. 1903, c. 437.

United Stationery Company, Boston. 1903, c. 437.

United Tack Company, Taunton. 1903, c. 437.

United Vending Machine Company, Boston. 1903, c. 437.

United Wholesale Company, Boston. 1903, c. 437.

Unity Investment Corporation, Boston. 1903, c. 437.

Unity Loan Company, Boston. 1903, c. 437.

Universal Adjustable Saw Company, Boston. 1903, c. 437.

Universal Boring Machine Company, Hudson. 1903, c. 437.

Universal Cutter Head Company, Boston. 1903, c. 437.

Universal Gauge Company, (Limited), Boston. 1903, c. 437.

Universal Machine Company, Boston. 1903, c. 437.

Universal Manufacturing Company, Boston. 1903, c. 437.

Universal Marine Company, The, Boston. 1903, c. 437.

Universal Postal Machine Company, The, Boston. 1903, c. 437.

Universal Raincoat Co., Boston. 1903, c. 437.

Universal Supply Company, Springfield. 1903, c. 437.

Universal Tool Company, The, Springfield. 1903, c. 437.

Universal Trolley Wheel Company, The, Springfield. 1903, c. 437.

University Garage Inc., Cambridge. 1903, c. 437.

University Library Extension, Inc., Norwood. 1903, c. 437.

University Paper Box Company, Boston. 1903, c. 437.

University Press: John Wilson & Son, Incorporated, Cambridge. Pub. Stat., c. 106.

Up-To-Date Manufacturing Company, Boston. 1903, c. 437.

Uptodate Specialty Company, Worcester. 1903, c. 437.

Up Town Amusement Company, Boston. 1903, c. 437.

Upham Bros. Co., Stoughton. 1903, c. 437.

Upham's Corner Stable Company, Boston. Pub. Stat., c. 106.

Upton Investment Company, The, Boston. 1903, c. 437.

Upton Manufacturing Company, Upton. Pub. Stat., c. 106.

Use-A-Gen Shipping Case Co., Boston. 1903, c. 437.

Usher Automatic Stop Company, Chicopee. 1903, c. 437.

Usher, Stoughton Shoe Company, Inc., Lynn. 1903, c. 437.

Uswoco Mills, Lawrence. 1903, c. 437.

Utica Treeing Machine Company, Boston. 1903, c. 437.

Utley's, Inc., Holyoke. 1903, c. 437.

Uxbridge and Whitinsville Transcript Publishing Company, Uxbridge. 1903, c. 437.

Uxbridge Cotton Mills, Uxbridge. 1840, c. 49.

Uxbridge Hardware & Furniture Company, The, Uxbridge. 1903, c. 437.

V. A. Zorbas Confectionery Co. Inc., Boston. 1903, c. 437.

V. & F. W. Filoon Company, Brockton. 1903, c. 437.

V. S. Pond Company, Foxborough. 1903, c. 437.

V-S Undermuslin Company, Worcester. 1903, c. 437.

V. Wentworth Piano Company, Boston. 1903, c. 437.

Vachon Aerial Manufacturing Co., The, Newton. 1903, c. 437.

Vacuum Glass Company, Lynn. 1903, c. 437.

Vacuum Ventilator Company, The, Boston. 1903, c. 437.

Vail Galvanizing Plant, Inc., Boston. 1903, c. 437.

"Valet, The" Incorporated, Lowell. 1903, c. 437.

Valley Drug Company, Webster. 1903, c. 437.

Valley Paper Company, Holyoke. Gen. Stat., c. 61.

Van Buskirk & Osborne Company, Cambridge. 1903, c. 437.

Van-Car Leather Company, Peabody. 1903, c. 437.

Van Norman Machine Tool Company, Springfield. 1903, c. 437.

Van Slyck Publishing Company, Boston. 1903, c. 437.

Van Tassel Leather Company, Boston. 1903, c. 437.

Van Vlack Co., Boston. 1903, c. 437.

Van Zandt, Jacobs & Co., Inc., Boston. 1903, c. 437.

Vapo Company, The, Boston. 1903, c. 437.

Vasil Company, The, Boston. 1903, c. 437.

Vasil MacKay Company, The, Boston. 1903, c. 437.

Vaughan Construction Company, The, Springfield. 1903, c. 437.

Vaughn-Upton Company, Boston. 1903, c. 437.

Vega Company, The, Boston. 1903, c. 437.

Vendome Lunch Company, Lynn. 1903, c. 437.

Vera Motor Car Company, Boston. 1903, c. 437.

Vermont and Massachusetts Railroad Company, Boston. 1844, c. 134. 1869, cc. 68, 238, 318.

Vernon Court Hotel Company, Boston. 1903, c. 437.

Vershire Company, The, Boston. 1903, c. 437.

Vesper Preserve Company, Ayer. 1903, c. 437.

Vesuvio Drug Company, Boston. 1903, c. 437.

Victor Mangle Company, The, Lowell. 1903, c. 437.

Victor Manufacturing Company, Clinton. 1903, c. 437.

Victor R. F. Walker Company, Boston. Pub. Stat., c. 106.

Victor Shoe Company, Salem. 1903, c. 437.

Victor Shoe Machinery Co., Boston. 1903, c. 437.

Victor Sporting Goods Company, Chicopee. Pub. Stat., c. 106.

Victor Tire Traction Company, Boston. 1903, c. 437.

Victoria Aeroplane, Automobile and Amusement Co., Avon. 1903, c. 437.

Viets Company, The, Springfield. 1903, c. 437.

Viger & Dubrule Company, Lawrence. 1903, c. 437.

Village Hall Corporation of Barnstable, The, Barnstable. 1903, c. 437.

Vinal Motor Renting Company, Boston. 1903, c. 437.

Vinette Hose-Cock Company, The, Pittsfield. 1903, c. 437.

Vineyard Grove Company, Edgartown. 1870, c. 110.

Vineyard Haven Gas and Electric Light Co., The, Tisbury. Rev. Laws, c. 110.

Vineyard Haven Wharf Company, Tisbury. 1835, c. 19. 1881, c. 31.

Vineyard Lighting Company, Oak Bluffs. Pub. Stat., c. 106.

Vinson & Howard Company, Boston. Name changed to Howard & Dennis, Incorporated, q. v.

Vinton Manufacturing Company, The, Boston. 1903, c. 437.

Virginian Power Company, The, Boston. 1903, c. 437.

Viscoloid Company, The, Leominster. 1903, c. 437.

Vogel Drug Company, The, Boston. 1903, c. 437.

Vose Manufacturing Co., Boston. 1903, c. 437.

Vose-Swain Engraving Company, Boston. 1903, c. 437.

Vroom Brothers Company, Lynn. 1903, c. 437.

Vulcan Manufacturing Company, Newton. 1903, c. 437.

Vulite Boiler Fluid Company, Boston. Name changed to Vulite Chemical Co., q. v.

Vulite Chemical Co., Boston. 1903, c. 437.

W. A. & H. A. Root, Inc., Boston. 1903, c. 437.

W. A. & J. C. Haartz, Inc., Boston. 1903, c. 437.

W. A. Burnham Supply Co., Boston. 1903, c. 437.

W. A. Buxton Machinery Company, The, Worcester. 1903, c. 437.

W. A. Castle Company, The, Springfield. 1903, c. 437.

W. A. Chaplain Company, Brockton. 1903, c. 437.

W. A. De Merritt Drug Co., Boston. 1903, c. 437.

W. A. De Pew Co., Boston. 1903, c. 437.

W. A. Frederick Company, Boston. Name changed to Pilgrim Garage & Auto Company, q. v.

W. A. Fuller Lumber Company, Leominster. 1903, c. 437.

W. A. Haynes Co., The, Maynard. 1903, c. 437.

W. A. Hilliard Company, Boston. 1903, c. 437.

W. A. Jefts Company, Melrose. 1903, c. 437.

W. A. Lytle Company, Worcester. Pub. Stat., c. 106.

W. A. Mack Company, Lowell. 1903, c. 437.

W. A. Moffitt Co., Boston. 1903, c. 437.

W. A. Norton Company, Boston. 1903, c. 437.

W. A. Silvernail Company, Worcester. 1903, c. 437.

W. A. Snow-Iron Works (Inc.), Boston. 1903, c. 437.

W. A. Wood Company, Boston. Pub. Stat., c. 106.

W & R Manufacturing Company, Attleborough. 1903, c. 437.

W. & S. Blackinton Company, North Attleborough. 1903, c. 437.

W. & V. O. Kimball Company, Haverhill. 1903, c. 437.

W. B. Chubb Company, Boston. 1903, c. 437.

W. B. Clarke Company, Boston. Pub. Stat., c. 106.

W. B. Hubbard and Sons Company, Boston. Pub. Stat., c. 106.

W. B. May Company, Bridgewater. 1903, c. 437.

W. B. Nelson Company, Hingham. 1903, c. 437.

W. B. White & Son–Incorporated, Quincy. 1903, c. 437.

W. Bert Lewis Shoe Company, Boston. 1903, c. 437.

W. Booth Company, Lowell. 1903, c. 437.

W. C. Bliss Co., Boston. 1903, c. 437.

W. C. Edson Company, Boston. 1903, c. 437.

W. C. Miles Co., Medford. 1903, c. 437.

W. C. Miner Company, Boston. Name changed to National Shooting Galleries Company, q. v.

W. C. Townsend Co., Newton. 1903, c. 437.

W. C. Vaughan Company, Boston. Rev. Laws, c. 110.

W. C. Welch Co., Woburn. 1903, c. 437.

W. D. Earl and Company (Inc.), Leominster. 1903, c. 437.

W. D. Kendall Company, Worcester. 1903, c. 437.

W. D. Kinsman Company, Springfield. Pub. Stat., c. 106.

W. D. Wilmarth & Co., Corporation, Attleborough. Pub. Stat., c. 106.

W. E. Benson Coal Company, Greenfield. 1903, c. 437.

W. E. Bonney Manufacturing Company, Inc., The, Boston. 1903, c. 437.

W. E. Garland Company, The, Boston. 1903, c. 437.

W. E. Greene Amusement Company, Boston. 1903, c. 437.

W. E. Griffin Company, Worcester. 1903, c. 437.

W. E. Hoyt Co., Salem. 1903, c. 437.

W. E. Richards Company, Attleborough. 1903, c. 437.

W. E. Smith Company, Boston. 1903, c. 437.

W. E. Tillotson Manufacturing Company, Pittsfield. Pub. Stat., c. 106.

W. E. Wood Company, Greenfield.. 1903, c. 437.

W. F. Ayers Linen Company, Boston. 1903, c. 437.

W. F. Cook Granite Company, Springfield. 1903, c. 437.

W. F. Corne Company, Boston. 1903, c. 437.

W. F. Embree Company, The, Lynn. 1903, c. 437.

W. F. Godber Company, Boston. 1903, c. 437.

W. F. Gruttemeyer and Company, Incorporated, Springfield. 1903, c. 437.

W. F. Kearns Company, Cambridge. 1903, c. 437.

W. F. Newhall & Son, Incorporated, Lynn. 1903, c. 437.

W. F. Schrafft & Sons Corporation, Boston. 1903, c. 437.

W. Fillmore Company, Cambridge. Rev. Laws, c. 110.

W. G. King Company, Lynn. 1903, c. 437.

W. G. Payson Co., Fitchburg. 1903, c. 437.

W. George Greenlay Co., Saugus. 1903, c. 437.

W. H. Ames & Co., Inc., Boston. 1903, c. 437.

W. H. & Webster Jones Company, Boston. 1903, c. 437.

W. H. Blodget Company, Worcester. Pub. Stat., c. 106.

W. H. Bowdlear Co., The, Boston. 1903, c. 437.

W. H. Brooke Company, Boston. 1903, c. 437.

W. H. Cooley Company, Pittsfield. 1903, c. 437.

W. H. Graham Incorporated, Boston. 1903, c. 437.

W. H. Holbrook Company, Boston. 1903, c. 437.

W. H. I. Hayes Company, Lowell. 1903, c. 437.

W. H. Ingalls Company, Lynn. 1903, c. 437.

W. H. Lucas, Inc., Boston. 1903, c. 437.

W. H. Magrath Cigar Company, Boston. 1903, c. 437.

W. H. Marble Automobile Company, Brockton. 1903, c. 437.

W. H. McElwain Company, Boston. 1903, c. 437.

W. H. McLellan Co., Boston. 1903, c. 437.

W. H. Murphy, Inc., Boston. 1903, c. 437.

W. H. Noyes & Brother Company, Newburyport. Pub. Stat., c. 106.

W. H. Pevear & Co. Inc., Watertown. 1903, c. 437.

W. H. Roberts Company, Orange. 1903, c. 437.

W. H. Saart Company, The, Attleborough. 1903, c. 437.

W. H. Sawyer Lumber Company, The, Worcester. Pub. Stat., c. 106.

W. H. Stone Company, Boston. 1903, c. 437.

W. H. Virgie Company, The, Framingham. 1903, c. 437.

W. H. W. Teele Company, Boston. 1903, c. 437.

W. H. Ward Company, Lowell. 1903, c. 437.

W. H. Willard Company, Worcester. Rev. Laws, c. 110.

W. H. Wilmarth & Co., Corporation, Attleborough. Pub. Stat., c. 106.

W. J. Barry Shoe Company, Salem. 1903, c. 437.

W. J. Boynton Baking Company, The, Groton. Pub. Stat., c. 106.

W. J. Foss Company, Springfield. 1903, c. 437.

W. J. Gardner Company, Boston. 1903, c. 437.

W. J. Ham Co., Boston. 1903, c. 437.

W. J. Hyland Manufacturing Company, Springfield. 1903, c. 437.

W. J. Lamb Company, Somerville. 1903, c. 437.

W. J. Sullivan Co., The, Boston. 1903, c. 437.

W. J. Woods Company, The, Worcester. Pub. Stat., c. 106.

W. J. Young Machinery Company, Lynn. Rev. Laws, c. 110.

W. K. Farrington Press, Boston. 1903, c. 437.

W. K. Gilmore & Sons Inc., Wrentham. 1903, c. 437.

W. L. Hallett Theatrical Transfer Co., Boston. 1903, c. 437.

W. L. Porter Company, Worcester. 1903, c. 437.

W. L. Russell Co., The, Boston. 1903, c. 437.

W. L. Waples Company, The, Boston. 1903, c. 437.

W. M. McDonald Company, Incorporated, The, Boston. 1903, c. 437.

W. M. Todd Company, Natick. 1903, c. 437.

W. M. Weston Co., Boston. Pub. Stat., c. 106.

W. M. Young Regalia Company, Springfield. 1903, c. 437.

W. N. Fisher Company, The, North Attleborough. 1903, c. 437.

W. N. Gleason Company, The, Worcester. Rev. Laws, c. 110.

W. N. Proctor Company, Boston. 1903, c. 437.

W. N. Roberts Co., Boston. 1903, c. 437.

W. O. Gibson Company, Gloucester. 1903, c. 437.

W. O. McDuffee Company, Boston. 1903, c. 437.

W. O. Simmons Company, Incorporated, Boston. 1903, c. 437.

W. P. B. Brooks & Company, Inc., Boston. 1903, c. 437.

W. P. Goode Brush Co., Boston. 1903, c. 437.

W. P. Leavitt Sons Company, The, Newton. 1903, c. 437.

W. P. Rowell & Son, Incorporated, Worcester. 1903, c. 437.

W. P. Whittemore Company, Boston. 1903, c. 437.

W. Pence Mitchell Hat Company, Quincy. 1903, c. 437.

W. S. Barney Company, Boston. 1903, c. 437.

W. S. Best Printing Company, Boston. Rev. Laws, c. 110.

W. S. Carr Company, Boston. 1903, c. 437.

W. S. Chase & Sons, Incorporated, Haverhill. 1903, c. 437.

W. S. Kilton Company, Worcester. Pub. Stat., c. 106.

W. S. Lee Co., Salem. 1903, c. 437.

W. T. Cardy & Sons Company, The, Chelsea. Pub. Stat., c. 106.

W. T. Grant Co., Lynn. 1903, c. 437.

W. T. McLaughlin Company, Boston. 1903, c. 437.

W. T. Shackley & Son Company, Boston. 1903, c. 437.

W. W. Carey Company, Lowell. 1903, c. 437.

W. W. Phillips Heating Co., The, Boston. 1903, c. 437.

W. W. Steere Company, The, Milton. 1903, c. 437.

W. W. Witham Company, Gloucester. 1903, c. 437.

Wa-Po-Vac Eastern Sales Company, Boston. 1903, c. 437.

Wa-Wan Press, Incorporated, The, Newton. 1903, c. 437.

Waban Rose Conservatories, Natick. Pub. Stat., c. 106.

Wachtel-Pickert Company, Boston. 1903, c. 437.

Wachusett Machine Company, Fitchburg. 1903, c. 437.

Wachusett Rest, Incorporated, The, Hubbardston. 1903, c. 437.

Wachusett Shirt Company, Leominster. Pub. Stat., c. 106.

Wachusett Thread Company, Worcester. 1903, c. 437.

Wade Foster Company, Boston. 1903, c. 437.

Wade Machine Company, The, Boston. 1903, c. 437.

Wade Press, Incorporated, Boston. 1903, c. 437.

Wading River Reservoir Company, Taunton. 1866, c. 171. 1869, c. 375.

Wadleigh Company, Salem. 1903, c. 437.

Wadsworth, Howland & Co., Incorporated, Boston. Pub. Stat., c. 106.

Wage Earner Press, The, Boston. 1903, c. 437.

Wage Earner Publishing Company, The, Boston. 1903, c. 437.

Wagner Spring Bed Manufacturing Company, Holyoke. Rev. Laws, c. 110.

Wakefield Paper Box Company, Wakefield. 1903, c. 437.

Wakefield Planing Mill Co., Wakefield. 1903, c. 437.

Wakefield Rattan Company, Wakefield. 1870, c. 224.

Wakefield Real Estate and Building Association, Wakefield. 1871, c. 120. 1891, c. 13. 1911, c. 14.

Wakefield Slipper Company, Lynn. 1903, c. 437.

Walbuck Crayon Company, The, Lawrence. 1903, c. 437.

Walcott-Cameron Company, The, Palmer. 1903, c. 437.

Walden Manufacturing Company, Worcester. 1903, c. 437.

Waldorf Lunch Company, Boston. 1903, c. 437.

Waldorf Lunch of Providence, Inc., Boston. 1903, c. 437.

Waldron Shoe Co., Boston. 1903, c. 437.

Walen Drug Company, The, Manchester. 1903, c. 437.

Wales Beef & Provision Company, Boston. 1903, c. 437.

Walfair Construction Company, The, Lowell. 1903, c. 437.

Walk-Over Shoe Company of Providence, Brockton. 1903, c. 437.

Walker and Pratt Manufacturing Company, Watertown. 1870, c. 224.

Walker Bros. Dyeing and Bleaching Co., Chelsea. 1903, c. 437.

Walker Garrison Spring Company, The, Boston. 1903, c. 437.

Walker Ice Company, Worcester. Pub. Stat., c. 106.

Walker Lithograph & Publishing Company, Boston. 1903, c. 437.

Walker-Rintels Drug Company, Boston. 1903, c. 437.

Walker-Rintels, Inc., Boston. 1903, c. 437.

Walker Stetson Company, Boston. Pub. Stat., c. 106.

Wallace and Stimpson Co., The, Worcester. 1903, c. 437.

Wallace Grain Company, Clinton. 1903, c. 437.

Walnut Avenue Garage, Inc., Boston. 1903, c. 437.

Walpole Reservoir Company, Walpole. 1907, c. 502.

Walpole Tire and Rubber Company, Walpole. 1903, c. 437.

Walsh & Co. Inc., Boston. 1903, c. 437.

Walsh Drug Company, Quincy. 1903, c. 437.

Walsh Roofing Company, Pittsfield. 1903, c. 437.

Walter A. Wentworth Company, Boston. 1903, c. 437.

Walter Baker & Company, Limited, Boston. 1898, c. 103.

Walter C. Brooks and Company, Limited, Boston. 1903, c. 437.

Walter C. Lewis Company, Boston. 1903, c. 437.

Walter C. Mentzer Company, Boston. Pub. Stat., c. 106.

Walter Coburn Company, Lowell. 1903, c. 437.

Walter F. Jordan Co., Boston. 1903, c. 437.

Walter H. Preble Company, Boston. 1903, c. 437.

Walter H. Turner (Inc.), Boston. 1903, c. 437.

Walter H. Woods Company, Boston. 1903, c. 437.

Walter J. Budgell and Sons, Incorporated, Peabody. 1903, c. 437.

Walter M. Lowney Company, The, Boston. Pub. Stat., c. 106.

Walter S. Davis Company, The, Boston. 1903, c. 437.

Walter W. Field and Son, Incorporated, Cambridge. 1903, c. 437.

Waltham Bleachery and Dye Works, The, Waltham. Pub. Stat., c. 106.

Waltham Coal Company, Waltham. Pub. Stat., c. 106.

Waltham Emery Wheel Company, Waltham. Pub. Stat., c. 106.

Waltham Laundry Company, Waltham. 1903, c. 437.

Waltham Publishing Company, Waltham. Pub. Stat., c. 106.

Waltham Scenic Theatre Company, Boston. 1903, c. 437.

Waltham Screw Company, Waltham. Pub. Stat., c. 106. 1902, c. 334.

Waltham Trust Company, Waltham. 1901, c. 170.

Waltham Watch Company, Waltham. 1903, c. 437.

Waltham Watch Tool Company of Springfield, Massachusetts, The, Springfield. Pub. Stat., c. 106.

Walton Lunch Company, Boston. 1903, c. 437.

Walworth Construction and Supply Company, Boston. Pub. Stat., c. 106.

Walworth-English-Flett Company, Boston. 1903, c. 437.

Walworth Manufacturing Company, Boston. 1870, c. 224.

Wamesit Power Company, Lowell. 1865, c. 117.

Wampanoag Mills, Fall River. 1870, c. 224.

Wampatuck Cranberry Co., Boston. 1903, c. 437.

Wamsutta Hotel Company, Attleborough. 1870, c. 224.

Wamsutta Mills, New Bedford. 1846, c. 201.

Wandel Screen Manufacturing Company, The, Walpole. 1903, c. 437.

Wannacomet Water Company, Nantucket. 1880, c. 27.

Wanoosnoc Power Company, Fitchburg. Pub. Stat., c. 106.

Waquoit Herring River Company, Waquoit, Falmouth. 1866, c. 187.

Ward, Drouet & Foster, Inc., Boston. 1903, c. 437.

Wardwell Picker Company, Methuen. 1903, c. 437.

Ware and Brookfield Street Railway Company. Rev. Laws, c. 112.

Ware Electric Company, Ware. Pub. Stat., c. 106.

Ware Hosiery Company, The, Ware. 1903, c. 437.

Ware Lumber Company, Ware. Pub. Stat., c. 106.

Ware Machine & Loom Company, Ware. 1903, c. 437.

Ware Pratt Company, Worcester. Pub. Stat., c. 106.

Ware River Manufacturing Company, Ware. Gen. Stat., c. 61.

Ware River Railroad Company, Ware. 1867, c. 76.

Wareham Cranberry Company, Boston. 1903, c. 437.

Warner & Childs Co., The, Cambridge. 1903, c. 437.

Warner Box Company, The, Everett. 1903, c. 437.

Warner Manufacturing Company, The, Greenfield. Pub. Stat., c. 106.

Warren-Allen Carpet Company, Boston. 1903, c. 437.

Warren & Gerrish, Incorporated, Boston. 1903, c. 437.

Warren and Hill Coal Company, Newton. Pub. Stat., c. 106.

Warren and Howatt Construction Company, Somerville. 1903, c. 437.

Warren Beef Company, Inc., Boston. 1903, c. 437.

Warren, Brookfield and Spencer Street Railway Company, The. Pub. Stat., c. 113.

Warren Brothers Company, Boston. 1903, c. 437.

Warren F. Witherell Company, Boston. Pub. Stat., c. 106.

Warren Fitch Company, Boston. 1903, c. 437.

Warren Garage Company, Worcester. 1903, c. 437.

Warren Hotel Company, Worcester. 1903, c. 437.

Warren Leather Goods Company, Worcester. Rev. Laws, c. 110.

Warren M. Poorman Company, Boston. 1903, c. 437.

Warren Manufacturing Company, Warren. 1903, c. 437.

Warren Mills & Power Company, The, Holyoke. 1903, c. 437.

Warren Pharmacy Inc., The, Randolph. 1903, c. 437.

Warren Power Company, Springfield. 1903, c. 437.

Warren S. Hixon Company, Lynn. 1903, c. 437.

Warren Soap Manufacturing Company, The, Boston. Pub. Stat., c. 106.

Warren Specialty Manufacturing Company, The, Warren. Pub. Stat., c. 106.

Warren Steam Pump Company, Warren. Pub. Stat., c. 106.

Warren Toppan Company, The, Lynn. 1903, c. 437.

Warrior Tire Shoe Company, The, Springfield. 1903, c. 437.

Washburn and Garfield Manufacturing Company, Worcester. Pub. Stat., c. 106.

Washburn & Heywood Chair Co., Erving. 1903, c. 437.

Washburn and Moen Manufacturing Company, Worcester. 1868, c. 31.

Washburn Brothers Company, Boston. 1903, c. 437.

Washburn Cranberry-Bog Co., Boston. 1903, c. 437.

Washburn Realty Trust, Ltd., Boston. 1903, c. 437.

Washburn Trucking Company, The, Worcester. 1903, c. 437.

Washington Department Store Inc., The, Boston. 1903, c. 437.

Washington Fruit Company, Worcester. 1903, c. 437.

Washington Investment and Loan Association, Boston. 1903, c. 437.

Washington Mills, Boston. 1903, c. 437.

Washington Mills Emery Manufacturing Company, Ashland. Gen. Stat., c. 61.

Washington Theatre, Incorporated, Boston. 1903, c. 437.

Wason Company, The, Boston. 1903, c. 437.

Wason-MacDonald Co., Haverhill. 1903, c. 437.

Wason Manufacturing Company, Springfield. Gen. Stat., c. 61.

Watchman Publishing Company, The, Boston. 1870, c. 224.

Waterbury Company of Massachusetts, Boston. 1903, c. 437.

Waterhead Mills Incorporated, Lowell. 1903, c. 437.

Waterman & Slack, Incorporated, Fall River. 1903, c. 437.

Waters and Litchfield Company, Boston. Pub. Stat., c. 106.

Waters Company, Inc., The, Boston. 1903, c. 437.

Waters Governor Company, Boston. Pub. Stat., c. 106.

Watertown Cranberry Company, Watertown. 1903, c. 437.

Watson Blood Company, Leominster. 1903, c. 437.

Watson, Hallett Co., Boston. 1903, c. 437.

Watson Shoe Company, Lynn. Pub. Stat., c. 106.

Watts Detective Agency, Inc., Boston. 1903, c. 437.

Watuppa Reservoir Company, Fall River. 1826, c. 31.

Watuppa Warehouse Company, Fall River, Mass., Fall River. 1903, c. 437.

Waucantuck Mills, Uxbridge. 1903, c. 437.

Waushacum Park Company, Worcester. 1903, c. 437.

Waverley Company, Boston. 1855, c. 217.

Waverley Hall Company, Belmont. 1870, c. 224.

Waverly Heating Supply Company, The, Boston. 1903, c. 437.

Waverly Hotel Company, The, Lowell. 1903, c. 437.

Waverly Specialty Company, Cambridge. 1903, c. 437.

Waverly Street Garage Inc., Framingham. 1903, c. 437.

Wayside Manufacturing Co., Boston. 1903, c. 437.

Wear Wrench Company, The, Southbridge. 1903, c. 437.

Webber Company, The, Boston. 1903, c. 437.

Webber Lumber and Supply Company, Fitchburg. Pub. Stat., c. 106.

Weber Bros. Shoe Co., North Adams. 1903, c. 437.

Webster and Dudley Street Railway Company. Pub. Stat., c. 113.

Webster and Southbridge Gas and Electric Company, Webster. Pub. Stat., c. 106. 1907, c. 440.

Webster Felt and Rubber Company, Webster. 1903, c. 437.

Webster Loom Harness Company, The, Fall River. Pub. Stat., c. 106.

Webster Lumber Company, Watertown. 1903, c. 437.

Webster Paper Box Company, Webster. 1903, c. 437.

Webster Press, Incorporated, The, Webster. 1903, c. 437.

Webster Thomas Company, Boston. Pub. Stat., c. 106.

Wechsler-Levy Company, The, Boston. 1903, c. 437.

Wedgerite Powder Company, Boston. 1903, c. 437.

Weeden Manufacturing Corporation, New Bedford. Pub. Stat., c. 106.

Weeks & Doten Company, Boston. 1903, c. 437.

Weetamoe Mills, Fall River. 1871, c. 50.

Weinstein Leather Co., Boston. 1903, c. 437.

Weinz Trimming Company, The, Boston. Pub. Stat., c. 106.

Weir Stove Company, Taunton. Pub. Stat., c. 106.

Wekonee Corporation, Barnstable. 1903, c. 437.

Welch Bros. Company, Boston. 1903, c. 437.

Welch Motor Car Company of New England, Boston. 1903, c. 437.

Wellesley Domestic Laundry Company, Wellesley. 1903, c. 437.

Wellesley Inn Corporation, Wellesley. 1903, c. 437.

Wellesley Knitting Mills, The, Wellesley. Rev. Laws, c. 110.

Wellesley Publishing Company, Wellesley. 1903, c. 437.

Wellfleet Cranberry Company, Wellfleet. 1903, c. 437.

Wellington & Buck Company, Cambridge. 1903, c. 437.

Wellington Farm Company, Belmont. 1903, c. 437.

Wellington Furniture Company, Pittsfield. Pub. Stat., c. 106.

Wellington Piano-case Company, The, Leominster. Pub. Stat., c. 106.

Wellington-Pierce Company, Boston. Pub. Stat., c. 106.

Wellington Rubber Company, Boston. 1903, c. 437.

Wellington-Wild Coal Company, Boston. Pub. Stat., c. 106.

Wellmade Can Company, Boston. 1903, c. 437.

Wells Brothers Company, Greenfield. Pub. Stat., c. 106.

Wells-Burrage Company, Boston. 1903, c. 437.

Wells Chemical Bronze Works, Worcester. 1903, c. 437.

Welmade Screw and Manufacturing Co., Fitchburg. 1903, c. 437.

Welsbach Company of New England, Boston. 1903, c. 437.

Welted Sole Co., Boston. 1903, c. 437.

Wenatuxet Cranberry Company, Boston. 1903, c. 437.

Wendell Hotel Company, Pittsfield. 1903, c. 437.

Wendell Pharmacy, The, Pittsfield. 1903, c. 437.

Wenham Lake Ice Company, The, Salem. 1903, c. 437.

Wentworth-Lister Company, Newton. 1903, c. 437.

Wentworth-Swett Company, Haverhill. 1903, c. 437.

Werner-Pazolt Company, Boston. 1903, c. 437.

Wesley House, Incorporated, Oak Bluffs. Rev. Laws, c. 110.

West Boston Gas Company, Boston. Rev. Laws, c. 110.

West Boylston Manufacturing Company, The, West Boylston. Chartered 1814. 1813, c. 84. 1823, c. 29.

West Brookfield Creamery Co., West Brookfield. 1903, c. 437.

West Chop Steamboat Company, Boston. Pub. Stat., c. 106.

West End Association, Incorporated, Boston. 1903, c. 437.

West End Street Railway Company, Boston. Organized January 22, 1887. 1887, c. 413. 1911, c. 740.

West Gas Improvement Company of America, The, Boston. 1903, c. 437.

West Lynn Lithuanian Co-operative Market Inc., Lynn. 1903, c. 437.

West Medford Automobile Company, Medford. 1903, c. 437.

West Roxbury Hardware Company, Boston. 1903, c. 437.

West Roxbury Trap Rock Company, Boston. 1903, c. 437.

West Shore Association, Worcester. 1903, c. 437.

West Stockbridge Lime Company, West Stockbridge. 1903, c. 437.

West Stockbridge Mutual Telephone Company, West Stockbridge. Rev. Laws, c. 110.

West Varnish Co., Everett. 1903, c. 437.

West Ware Paper Company, The, Ware. Pub. Stat., c. 106.

Westborough Gas and Electric Company, The, Westborough. Pub. Stat., c. 106.

Westboro' Hat Company, Westborough. Pub. Stat., c. 106.

Westboro Inn Inc., Westborough. 1903, c. 437.

Westerly Shirt Company, Boston. 1903, c. 437.

Western Felt Works, Boston. 1903, c. 437.

Western Massachusetts Cadillac Company, Springfield. 1903, c. 437.

Western Massachusetts Company, Springfield. Rev. Laws, c. 110.

Western Massachusetts Contracting Company, Westfield. 1903, c. 437.

Western Massachusetts Essenkay Company, Springfield. 1903, c. 437.

Western Produce Company, Springfield. 1903, c. 437.

Western Union Telegraph Company, New York.

Westfield Box and Shook Company, Westfield. 1903, c. 437.

Westfield Brick Company, Westfield. Pub. Stat., c. 106.

Westfield Cigar Company, Westfield. Pub. Stat., c. 106.

Westfield Coal Company, Westfield. 1903, c. 437.

Westfield Foundry & Valve Co., Westfield. 1903, c. 437.

Westfield Laundry Company, The, Westfield. 1903, c. 437.

Westfield Motor Truck Company, The, Westfield. 1903, c. 437.

Westfield Power Company, Westfield. 1870, c. 224.

Westfield Times Company, Westfield. Pub. Stat., c. 106.

Westfield Whip Company, Westfield. Pub. Stat., c. 106.

Westford Water Company, Westford. 1907, c. 175.

Westhampton Water Company, Westhampton. Pub. Stat., c. 110.

Weston Electric Light Company, Weston. Pub. Stat., c. 106.

Weston-Thurston Company, Boston. 1903, c. 437.

Weston Water Company, Weston. 1896, c. 217.

Westport Harbor Aqueduct Company, Westport. Pub. Stat., c. 110.

Westville Spinning Company, Taunton. 1903, c. 437.

Westwood Farm Milk Co., Boston. 1903, c. 437.

Wetherbee Brothers Company, Arlington. 1903, c. 437.

Wetherell Bros. Co., Boston. 1903, c. 437.

Wetmore-Savage Co., Boston. 1903, c. 437.

Wetumpka Fruit Company, Boston. 1903, c. 437.

Weymouth Art Leather Company, Boston. 1903, c. 437.

Weymouth Light and Power Company, Weymouth. Pub. Stat., c. 106.

Weymouth Water Power Company, Weymouth. Pub. Stat., c. 106.

Whalom Lake Launch Company, Worcester. 1903, c. 437.

Whalom Sanitorium, Lunenburg. 1903, c. 437.

Wheeler Express Company, Marlborough. Pub. Stat., c. 106.

Wheeler Foundry Company, Inc., Worcester. 1903, c. 437.

Wheeler Reflector Company, Boston. 1870, c. 224.

Where To Go Bureau, Inc., Boston. 1903, c. 437.

Whidden & Co., Incorporated, Boston. 1903, c. 437.

Whitaker Reed Company, The, Worcester. 1903, c. 437.

Whitall Manufacturing Company, Lowell. Pub. Stat., c. 106.

Whitcomb & Kavanaugh Company, Boston. 1903, c. 437.

Whitcomb-Blaisdell Machine Tool Company, Worcester. 1903, c. 437.

Whitcomb Jewelry Co., Inc., Boston. 1903, c. 437.

White and Bagley Company, The, Worcester. Pub. Stat., c. 106.

White and Wyckoff Manufacturing Company, Holyoke. Pub. Stat., c. 106.

White Automobile Company, Boston. 1903, c. 437.

White, Binford & Robinson Motor Company, Boston. Name changed to White Automobile Company, q. v.

White Eagle Provision Company, (Inc.), Salem. 1903, c. 437.

White Entertainment Bureau, Boston. Rev. Laws, c. 110.

White House Lunch Co., Boston. 1903, c. 437.

White Marble and Terazzo Company, The, Lee. 1903, c. 437.

White-Merrill Company, Boston. 1903, c. 437.

White Motor Car Company, The, Worcester. 1903, c. 437.

White Paper Box Company, Holyoke. 1903, c. 437.

White River Leather Company, Boston. 1903, c. 437.

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White Smith Music Publishing Company, Boston. Pub. Stat., c. 106.

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White Star Egg & Fruit Company, Boston. 1903, c. 437.

White Store Company, Lawrence, The, Lawrence. 1903, c. 437.

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White Store (Inc.), The, Lowell. 1903, c. 437.

White Swan Laundry Company, The, Pittsfield. 1903, c. 437.

White Warner Company, The, Taunton. Pub. Stat., c. 106.

Whitin Machine Works, Northbridge. 1868, c. 140.

Whiting Auto Wheel Company, The, Athol. 1903, c. 437.

Whiting Chain Company, Plainville. 1903, c. 437.

Whiting Manufacturing Company, Northborough. Pub. Stat., c. 106.

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Whitman and Keith Company, Brockton. Pub. Stat., c. 106.

Whitman Chemical Company, Inc., Boston. 1903, c. 437.

Whitman Hudson Company, Lawrence. 1903, c. 437.

Whitman Manufacturing Company, Whitman. Pub. Stat., c. 106.

Whitman Mills, New Bedford. Pub. Stat., c. 106.

Whitman Times Company, Whitman. 1903, c. 437.

Whitman, Ward & Lee Company, Boston. 1903, c. 437.

Whitmore Manufacturing Company, The, Holyoke. 1870, c. 224.

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Whitney Coal and Grain Company, Concord. 1903, c. 437.

Whitney Law Corporation, New Bedford. 1903, c. 437.

Whitney Reed Chair Company, Leominster. Pub. Stat., c. 106.

Whiton and Haynes Company, Boston. 1903, c. 437.

Whittaker Chain Tread Company, Boston. 1903, c. 437.

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Whittemore-Wright Company, Incorporated, Boston. 1903, c. 437.

Whitten-Gilmore Company, The, Boston. 1903, c. 437.

Whittenton Hosiery Company, Taunton. 1903, c. 437.

Whittenton Manufacturing Company, Taunton. Pub. Stat., c. 106.

Whittier Aeroplane Company of America, Salem. 1903, c. 437.

Whittier Machine Company, Boston. 1870, c. 224.

Whittier Woodenware Company, Boston. Pub. Stat., c. 106.

Whittredge Shoe Company (Incorporated), Lynn. 1903, c. 437.

Wickersham Quoin Company, Boston. Pub. Stat., c. 106.

Wickstead Manufacturing Company, Boston. 1903, c. 437.

Widen Lord Tanning Co., Danvers. 1903, c. 437.

Wiggins Manufacturing Company, Brockton. 1903, c. 437.

Wight Brothers (Inc.), Boston. 1903, c. 437.

Wight-Thayer Company, The, Springfield. Pub. Stat., c. 106.

Wilber Coal & Ice Company, Worcester. 1903, c. 437.

Wilbert E. Welch Company, The, Boston. 1903, c. 437.

Wilbur L. Taylor, Inc., Lawrence. 1903, c. 437.

Wilbur M. Russell Box Company, Boston. 1903, c. 437.

Wilcox and Brewer Manufacturing Company, Athol. 1903, c. 437.

Wilcox and Hathaway Company, Fall River. 1903, c. 437.

Wilder Ice Company, The, Hanover. 1903, c. 437.

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Wilhelm-Dexter Company, Boston. Pub. Stat., c. 106.

Wilkenda System Inc., Springfield. 1903, c. 437.

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Wilkie Rubber Manufacturing Company, Lynn. Location changed to Saugus. Name changed to Sagamore Rubber Manufacturing Company, q. v.

Wilkins Storehouse Company, Lynn. 1903, c. 437.

Wilkins, Thompson Company, Boston. 1903, c. 437.

Wilkinson Company (Inc.), The, New Bedford. 1903, c. 437.

Will & Baumer Company, The, Boston. 1903, c. 437.

Will W. Mayhew Company, Boston. 1903, c. 437.

Willard Welsh Realty Co., Boston. 1903, c. 437.

William A. Carroll Corporation, Merrimac. 1903, c. 437.

William A. Clark Coal Company, Northampton. Pub. Stat., c. 106.

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William Allen Son's Company, Worcester. 1903, c. 437.

William B. Whiting Coal Company, Holyoke. Rev. Laws, c. 110.

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Wm. Bourne & Son Piano Company, Boston. Pub. Stat., c. 106.

William C. Atwater & Co. (Incorporated), Fall River. Pub. Stat., c. 106.

William C. Dillon Company, The, Boston. 1903, c. 437.

William C. Norcross Company, Boston. Pub. Stat., c. 106.

William C. Safford Incorporated, Boston. 1903, c. 437.

William Carter Company, The, Needham. 1903, c. 437.

William Curtis' Sons Company, Boston. Pub. Stat., c. 106.

Wm. E. Doyle Co., Inc., Boston. 1903, c. 437.

William E. Livingston Company, Lowell. 1903, c. 437.

Wm. F. Bryan Waste Co., Boston. 1903, c. 437.

William F. Mayo Company, Boston. 1903, c. 437.

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Wm. Forsyth & Sons Company, Lynn. 1903, c. 437.

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William H. Bassett Company, Bridgewater. 1903, c. 437.

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William H. Sherman Company, The, Worcester. 1903, c. 437.

Wm. H. Wilkinson Co., Medway. 1903, c. 437.

William H. Wood Lumber Co., Cambridge. 1903, c. 437.

William J. Bride Company, Reading. 1903, c. 437.

William J. Corbett Company, Boston. 1903, c. 437.

William J. Haire Company, Boston. 1903, c. 437.

William J. McCarthy Company, The, Somerville. 1903, c. 437.

William J. Morgan Co., Boston. 1903, c. 437.

William J. Murdock Company, Chelsea. 1903, c. 437.

William J. Rafferty Co., Boston. 1903, c. 437.

William Killion & Sons Co., Boston. 1903, c. 437.

William L. Browne Electric Company, The, Worcester. 1903, c. 437.

William L. Davis Co., Worcester. 1903, c. 437.

William L. Dines, Jr. Company, Worcester. 1903, c. 437.

William L. Morrison Co., Boston. 1903, c. 437.

William M. Flanders Company, Boston. 1903, c. 437.

William M. Horrigan Company, Boston. 1903, c. 437.

William N. Flynt Granite Company, Monson. Pub. Stat., c. 106.

William N. McKenna Company, Boston. 1903, c. 437.

William Oswald Company, Lawrence. 1903, c. 437.

William P. Bonbright & Co., Incorporated, Boston. 1903, c. 437.

Wm. P. Proctor Co., Chelmsford. 1903, c. 437.

William Pathie Company, Worcester. 1903, c. 437.

William Paton Company, Grafton. 1903, c. 437.

William Porter & Son, Incorporated, Lynn. 1903, c. 437.

William Reed & Sons' Company, Taunton. Pub. Stat., c. 106.

Wm. S. Butler & Co., Incorporated, Boston. Pub. Stat., c. 106.

Wm. S. Haynes Co., Boston. 1903, c. 437.

William S. Hills Company, Boston. Pub. Stat., c. 106.

William Underwood Company, Boston. Pub. Stat., c. 106.

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William W. Bevan Company, Boston. 1903, c. 437.

William W. Edgar Company, Belmont. 1903, c. 437.

William Walker Company, Boston. 1903, c. 437.

Williams Alumni House Incorporated, The, Williamstown. 1903, c. 437.

Williams and Bridges Company, Worcester. 1903, c. 437.

Williams and Everett Company, Boston. Rev. Laws, c. 110.

Williams and Twigg Company, Waltham. 1903, c. 437.

Williams Auto Company, Boston. 1903, c. 437.

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Williams Bros. Fish Company, Lynn. 1903, c. 437.

Williams Cut Sole Co., Boston. 1903, c. 437.

Williams-Kneeland Company, Braintree. Rev. Laws, c. 110.

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Williamsburg Manufacturing Company, Williamsburg. 1903, c. 437.

Williamson-Housman Company, Boston. 1903, c. 437.

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Williamstown Glass Sales Co., Boston. 1903, c. 437.

Williamstown Water Company, Williamstown. 1885, c. 311.

Willimansett Ice Company, The, Holyoke. 1903, c. 437.

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Willis C. Bates Company, Boston. 1903, c. 437.

Williston H. Collins Company, New Bedford. 1903, c. 437.

Willsite Flooring Company Incorporated, Boston. 1903, c. 437.

Wilmington Gravel Company, Cambridge. 1903, c. 437.

Wilson Brothers Company, Boston. 1903, c. 437.

Wilson Building Moving Company, Lawrence. 1903, c. 437.

Wilson System of Construction, Inc., Boston. 1903, c. 437.

Wilson Tisdale Company, Boston. 1903, c. 437.

Winch Brothers Company, Boston. Rev. Laws, c. 110.

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Winchester News Company, Winchester. 1903, c. 437.

Window Appliance Manufacturing Company, Boston. 1903, c. 437.

Windram Manufacturing Company, Boston. 1903, c. 437.

Windsor Cement Company, Boston. Pub. Stat., c. 106.

Windsor Print Works, North Adams. 1903, c. 437.

Wing Confectionery Company, The, Lynn. Name changed to E. P. Hall Co., q. v.

Wingate Shoe Corporation, The, Haverhill. 1903, c. 437.

Winnisimmet Company, Boston. 1833, c. 197.

Winnisimmet Railroad Company, Chelsea. 1857, c. 227.

Winnisimmet Trust, Inc., Boston. 1903, c. 437.

Winslow Bros. & Smith Co., Norwood. Pub. Stat., c. 106.

Winter Brothers Company, Wrentham. 1903, c. 437.

Winter Hill Ice Company, Boston. 1903, c. 437.

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Winthrop Drug Co., Winthrop. 1903, c. 437.

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Wire Fabric Company, Quincy. 1903, c. 437.

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Wireless Package Carrier Company, Boston. 1903, c. 437.

Wirt Manufacturing Company, Hanson. 1903, c. 437.

Witch City Bottling Works, Inc., Salem. 1903, c. 437.

Witch City Pharmacy, Incorporated, Salem. 1903, c. 437.

Witch City Tanning Company, Salem. 1903, c. 437.

Witch Manufacturing Company, Peabody. 1903, c. 437.

Witherell & Dobbins Company, Haverhill. 1903, c. 437.

Woburn Degreasing Company, Woburn. 1903, c. 437.

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Wollaston Foundry Company, Boston. 1870, c. 224.

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Wood, Putnam & Wood Co., Boston. 1903, c. 437.

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Woodbourne Company, The, Boston. 1903, c. 437.

Woodbury and Company, Incorporated, Worcester. Pub. Stat., c. 106.

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Woodley Soap Manufacturing Company, Boston. Pub. Stat., c. 106.

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Woodruff Publishing Company, Boston. 1903, c. 437.

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Woods Womans Shop, Inc., Worcester. 1903, c. 437.

Woodside Mills, Northborough. 1903, c. 437.

Woodside Woolen Company, Northborough. 1903, c. 437.

Woodward and Cochey Incorporated, Lynn. 1903, c. 437.

Woodward & Powell Planer Co., Worcester. Pub. Stat., c. 106.

Woodward Drug Company, Boston. 1903, c. 437.

Woodward-Reopell Company, The, Springfield. 1903, c. 437.

Worcester Amusement Company, Worcester. 1903, c. 437.

Worcester and Company Incorporated, Boston. 1903, c. 437.

Worcester and Northern Street Railway Company, The. Rev. Laws, c. 112.

Worcester & Paxton Motor Company, Paxton. 1903, c. 437.

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Worcester Baking Co., Worcester. 1903, c. 437.

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Worcester Broken Stone Company, Worcester. 1903, c. 437.

Worcester Butter & Egg Co., Worcester. 1903, c. 437.

Worcester Cold Storage and Warehouse Company, Worcester. 1903, c. 437.

Worcester Collateral Loan Association, Worcester. 1896, c. 298.

Worcester Compressed Air House Cleaning Company, Worcester. 1903, c. 437.

Worcester Consolidated Street Railway Company, Worcester. Pub. Stat., c. 113. 1887, c. 284.

Worcester Cooperage Company, Worcester. 1903, c. 437.

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Worcester Co-operative Rag & Metal Company, Worcester. 1903, c. 437.

Worcester County Gas Company, Boston. Rev. Laws, c. 110.

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Worcester Elastro Company, Worcester. 1903, c. 437.

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Worcester Loom Co., Worcester. 1903, c. 437.

Worcester Lumber Company, Boston. 1903, c. 437.

Worcester Lunch Car and Carriage Manufacturing Company, Worcester. 1903, c. 437.

Worcester Manufacturing Company, Worcester. 1903, c. 437.

Worcester, Massachusetts, Lithuanian Co-operative Association, Incorporated, The, Worcester. 1903, c. 437.

Worcester Metal Goods Company, Worcester. 1903, c. 437.

Worcester Motor Car Company, Worcester. 1903, c. 437.

Worcester Novelty Company, Worcester. 1903, c. 437.

Worcester Paper Box Company, Worcester. 1903, c. 437.

Worcester Post Company, Worcester. Pub. Stat., c. 106.

Worcester Poultry Association, Worcester. 1903, c. 437.

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Worcester Pure Water Company, Worcester. 1903, c. 437.

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Worcester Riding School, Inc., Worcester. 1903, c. 437.

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Worcester Syndicate, Incorporated, The, Worcester. 1903, c. 437.

Worcester Terrazzo Tile Works, Inc., Worcester. 1903, c. 437.

Worcester Theatre Association, Worcester. 1868, c. 125. 1890, c. 9.

Worcester Trust Company, Worcester. 1868, c. 77. 1904, c. 139.

Worcester Unit Brick & Tile Company, The, Boston. 1903, c. 437.

Worcester Wind Motor Company, Worcester. 1903, c. 437.

Worcester Window Cleaning Co., The, Worcester. 1903, c. 437.

Worcester Wire Company, Worcester. 1870, c. 224. 1907, c. 501.

Worcester Woman's Club House Corporation, Worcester. Pub. Stat., c. 106.

Worcester Woolen Mill Company, The, Worcester. Pub. Stat., c. 106.

Wordell & McGuire Company, Fall River. 1903, c. 437.

Wordell Plumbing Co., The, Taunton. 1903, c. 437.

Workers Co-operative Company, Gardner. 1903, c. 437.

Workingmen's Building Association, Boston. 1888, c. 92.

Workingmen's Consumers' Co-operative Association, Lynn. 1903, c. 437.

Workingmen's Loan Association, Boston. 1888, c. 108.

Workingmen's Publishing Company, Boston. 1903, c. 437.

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Wozelma Farms Producing Company, Kingston. 1903, c. 437.

Wrapping Machine Company, Springfield. 1903, c. 437.

Wray Manufacturing Company, Boston. 1903, c. 437.

Wrentham Hat Company, Wrentham. 1903, c. 437.

Wrentham Supply Company (Inc.), Wrentham. 1903, c. 437.

Wright & Potter Printing Company, The, Boston. 1870, c. 224.

Wright Cutter Company, Boston. 1903, c. 437.

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Wright Manufacturing Company, Lawrence. 1870, c. 224.

Wright Wire Company, Worcester. Pub. Stat., c. 106.

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Wyco Products Company, Springfield. 1903, c. 437.

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Yale Knitting Company, Malden. 1903, c. 437.

Yale Novelty Company, Leominster. 1903, c. 437.

Yardley Bronze Company, Boston. 1903, c. 437.

Yates Machine Company, Salem. 1903, c. 437.

Yesner Mfg. Co., The, Cambridge. 1903, c. 437.

Ynoka Manufacturing Co., Boston. 1903, c. 437.

YoYo Beverage Company, Sudbury. 1903, c. 437.

York Amusement Company, Boston. 1903, c. 437.

York and Whitney Company, Boston. 1903, c. 437.

Yorktown Cement Corporation, Boston. 1903, c. 437.

Young and Follett Company, The, Boston. 1903, c. 437.

Young Brothers Company, Worcester. 1903, c. 437.

Young Lobster Company, The, Boston. 1903, c. 437.

Young Men's Corporation Inc., The, Boston. 1903, c. 437.

Yuill and Dowe, Incorporated, Boston. 1903, c. 437.

Z. A. Ward Wood-working Company, Pittsfield. Rev. Laws, c. 110.

Z. B. Davis Corporation, New Bedford. 1903, c. 437.

Zariffe Cigarette Company, Boston. 1903, c. 437.

Zee-Socket and Mfg. Company, Boston. 1903, c. 437.

Zenicon Theatre Company, Boston. 1903, c. 437.

Zenith Lamp Company, Boston. 1903, c. 437.

Zetterman Machinery Company, Boston. 1903, c. 437.

Zinns Flower Shop, Inc., Boston. 1903, c. 437.

Zolvex Compounding Co., The, Cambridge. 1903, c. 437.

Zuber-Choate Company, Lawrence. 1903, c. 437.

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